



FISCAL YEAR 2024-2025

PROPOSED BUDGET

1120 D Street, Floresville, TX 78114
Office (830) 393-3105 Fax (830) 393-1211
www.floresvilletx.gov



Budget Message

June 13, 2024

Honorable Mayor and City Councilmembers:

In accordance with the provisions of Section X Municipal Finance, 9.03 Submission of Budget of the Floresville City Charter, the proposed Annual Operating Budget for the Fiscal Year beginning October 1, 2024 and ending on September 30, 2025, is hereby presented for your consideration. The grand total of all funds for all departments, operations, and functions proposed for the Fiscal Year 2023-2024 Annual Budget is \$29,612,560. This is a 5.19% decrease over the current fiscal year.

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

The Fiscal Year 2024-2025 Annual Budget as proposed is outlined in seven (7) basic funding categories:

- **General Fund (\$6.78M)** - revenues and expenditures related to traditional city services whose main financial support comes from tax dollars. The General Fund includes the Administrative, Courts, Police Department, Streets, Parks, Service, Pool, Mayor/Council, and Development departments.
- **Enterprise Funds (\$6.66M)** - revenues and expenditures for the Water, Wastewater, Refuse and Cemetery Funds. Enterprise fund revenue is solely from sales revenue.
- **Debt Service Fund (\$1.57M)** - all proceeds and expenditures related to servicing annual debt payment and management of various debt obligations.
- **Special Revenue Funds (\$1.03M)** - these funds account for special revenues that must be expensed for a specific purpose. The funds are supported by a dedicated revenue stream. The special revenue funds are Hotel/Motel, Street Maintenance Tax, Child Safety, Municipal Court Technology, Municipal Court Security, LEOSE-Officer Training, and Recreational Fee Fund.
- **Capital Projects (\$11.28M)** - revenues from debt issuance, grants and expenditures related to major capital improvement projects.

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- **FEDC-4B Fund (\$1.43M)**- revenue from city sales tax, debt issuance and expenditures related to the economic development of the City.
- **4A Corporation Fund (\$0.864M)** - revenue sources are from the city sales tax, rental revenue, and expenditures related to the event center.

Pro Tax

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

For Fiscal Year 2025, we are proposing to maintain the current tax rate of \$0.430778 per \$100 valuation. By maintaining the current tax rate, we will generate an estimated \$2,643,281 in property tax revenue.

Sales & Use Tax

The State of Texas imposes 6.25% sales and use tax on "all retail sales, leases and rentals of most goods, as well as taxable services. The City of Floresville imposes an additional 2% sales tax to create a maximum combined rate of 8.25%. Of that total, the Floresville Economic Development Corporation (EDC) receives 0.5%, 4A Corporation receives 0.25%, and Street Maintenance Tax receives 0.25%. Of the 8.25% sales and use tax all consumers pay in Floresville; the city receives just 1.0% in support of operations and services.

The city has experienced steady growth in sales tax revenue over the last few years, but this current fiscal year the growth has slowed down due to the state of the national economy. With the proposed budget, we are forecasting a slight increase in sales tax revenue of 3% in anticipation of several new businesses opening this year. We project that the sales tax growth will resume to historical trends once the national political climate settles.

Employee Compensation

The city must continue to provide market-competitive compensation for all city employees in order to provide the highest level of services. The current state of the job market, combined with the City's need to grow staff and services, makes it imperative that our compensation levels be sufficient to recruit and retain professional staff.

Accordingly, the proposed Fiscal Year 2024-2025 Budget includes a Cost-of-Living Adjustment (COLA) of 5.0% - 7.0% in base salaries for all full-time employees that will take effect October 1.

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Analysis is on-going, but it is currently anticipated that there will be a 10% increase in overall costs associated with Employee Health Insurance for both the City and employees.

General Fund Revenue

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

The General Fund is the largest fund for the City and is supported by a variety of revenue sources. However, Property (Ad Valorem) Taxes and Sales Tax provide the primary funding.

General Fund Expenses

The General Fund is the primary operating fund of the City and is utilized to account for all costs traditionally associated with the city government. The proposed Fiscal Year 2024-2025 Annual Budget includes total General Fund Expenditures of \$6.78M. The General Fund Expenditures are those costs associated with essential city services including, but not limited to, public safety, parks, streets, municipal court, service department, pool, and development.

Capital Improvement Plan

While improving our financial position, we continued to work on numerous Capital Improvement Projects. Our event center has a new HVAC and control system along with a new parking lot. We have also completed the Peach/Goliad Street Projects in addition to preparing to undertake new street maintenance plan objectives to improve the thoroughfares within the city limits. We are currently working on completing the Supervisory control and data acquisition (SCADA) interface, 97 Lift Station construction, Pajarito Lift Station upgrade, Peach Street Drainage system, Collection System Rehab, and our New Police Department Complex. We have accomplished so much in the past year and half, and we need to remain focused. For fiscal year 2025 we need to complete the remaining items on our CIP plan and plan for the next 5 years.

These are both challenging and exciting times for the City of Floresville and this financial plan for the next fiscal year will allow our operations to continue moving forward. The proposed budget for Fiscal Year 2025 complies with the Council-approved financial policies and incorporates the necessary financial strategies to fund the operation of the City, while maintaining financial stability into the future.

As you review the proposed Fiscal Year 2024-2025 Budget, please recognize the efforts of each department head in preparing their budget and maintaining expenditure levels.

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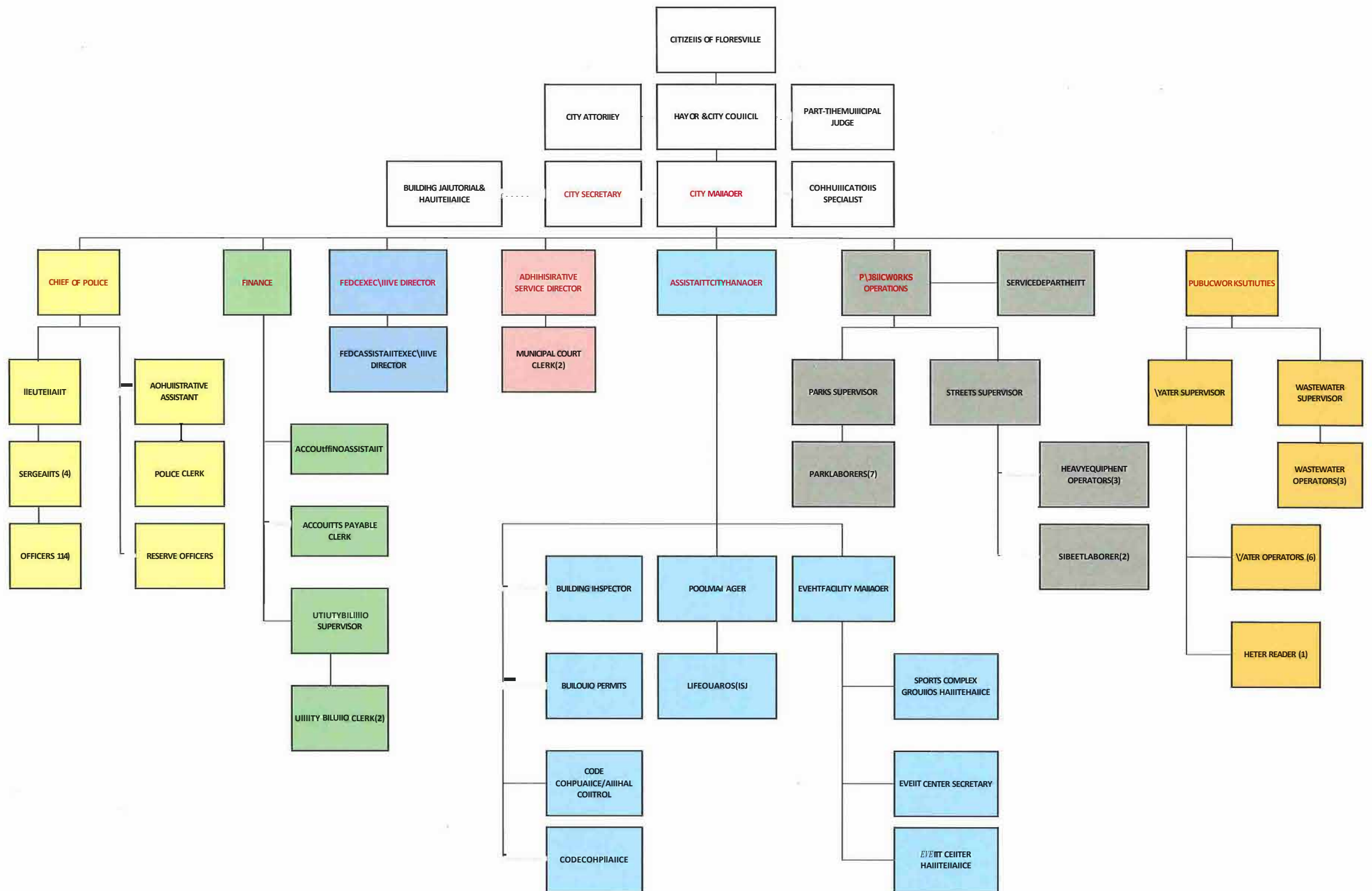


On behalf of City Staff and I, we want to express our appreciation to the Mayor and City Council for your diligent efforts throughout the year in providing guidance, direction, and support for this budget. I feel this budget accurately represents the goals of the city which are designed to provide the highest quality of services to our citizens with the resources available.

Respectfully,

Andy Joslin the Proud
City Manager-of the Great
City Of Floresville

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CITY OF FLORESVILLE
PROPOSED BUDGET SUMMARY
FY 2025

This budget will raise more total property taxes than last year's budget by an amount of \$247,997 which is a 10.35% increase from last year's budget. Of that amount \$64,291 is the tax revenue to be raised from new property added to the tax roll this year.

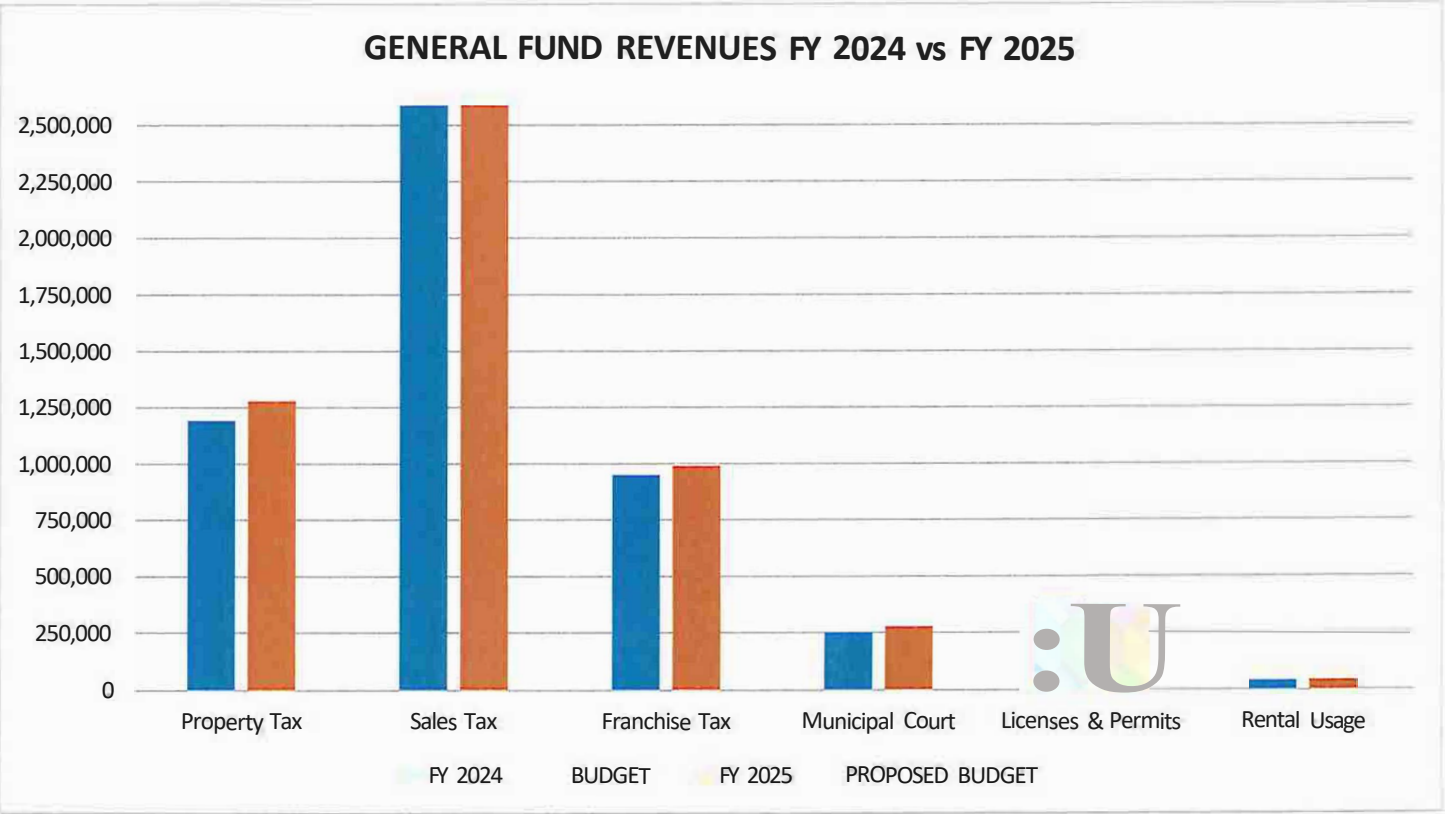
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FY 2025 PROPOSED BUDGET SUMMARY

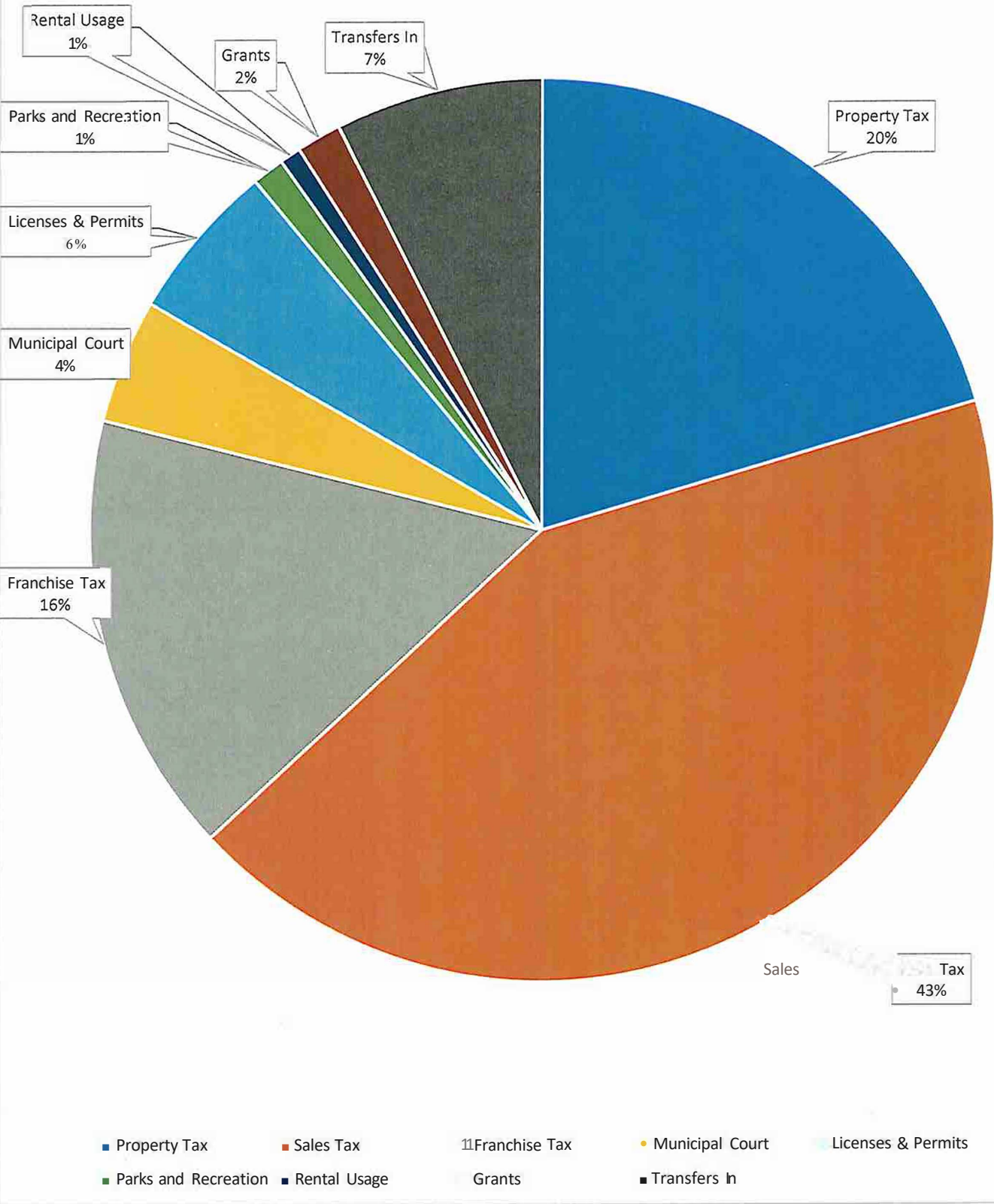
GENERAL FUND REVENUE SUMMARY

Listed below are the resources for the General Fund by category. In the General Fund, the largest revenue source for the City is Sales tax, which we are projecting to increase by approximately 3.00%. The next largest revenue source is Property tax (Ad Valorem tax), which is projected to increase by approximately 7.07%. Together, these two sources account for approximately 58.91 % of all General Fund revenues.

GENERAL FUND REVENUE BY CATEGORY			
REVENUES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Property Tax	1,195,302	1,279,783	7.07%
Sales Tax	2,590,000	2,667,700	3.00%
Mixed Beverage Tax	10,000	16,000	60.00%
Franchise Tax	952,417	991,704	4.12%
Municipal Court	253,050	278,050	9.88%
Licenses & Permits	386,000	357,500	-7.38%
Inspections	5,500	5,500	0.00%
Parks and Recreation	70,000	72,000	2.86%
Rental Usage	45,632	47,287	3.63%
Grants	100,000	100,000	0.00%
Transfers In	484,000	466,000	-3.72%
Miscellaneous	267,800	497,000	85.59%
Total	6,359,701	6,700,824	5.36%



FY 2025 GENERAL FUND REVENUE



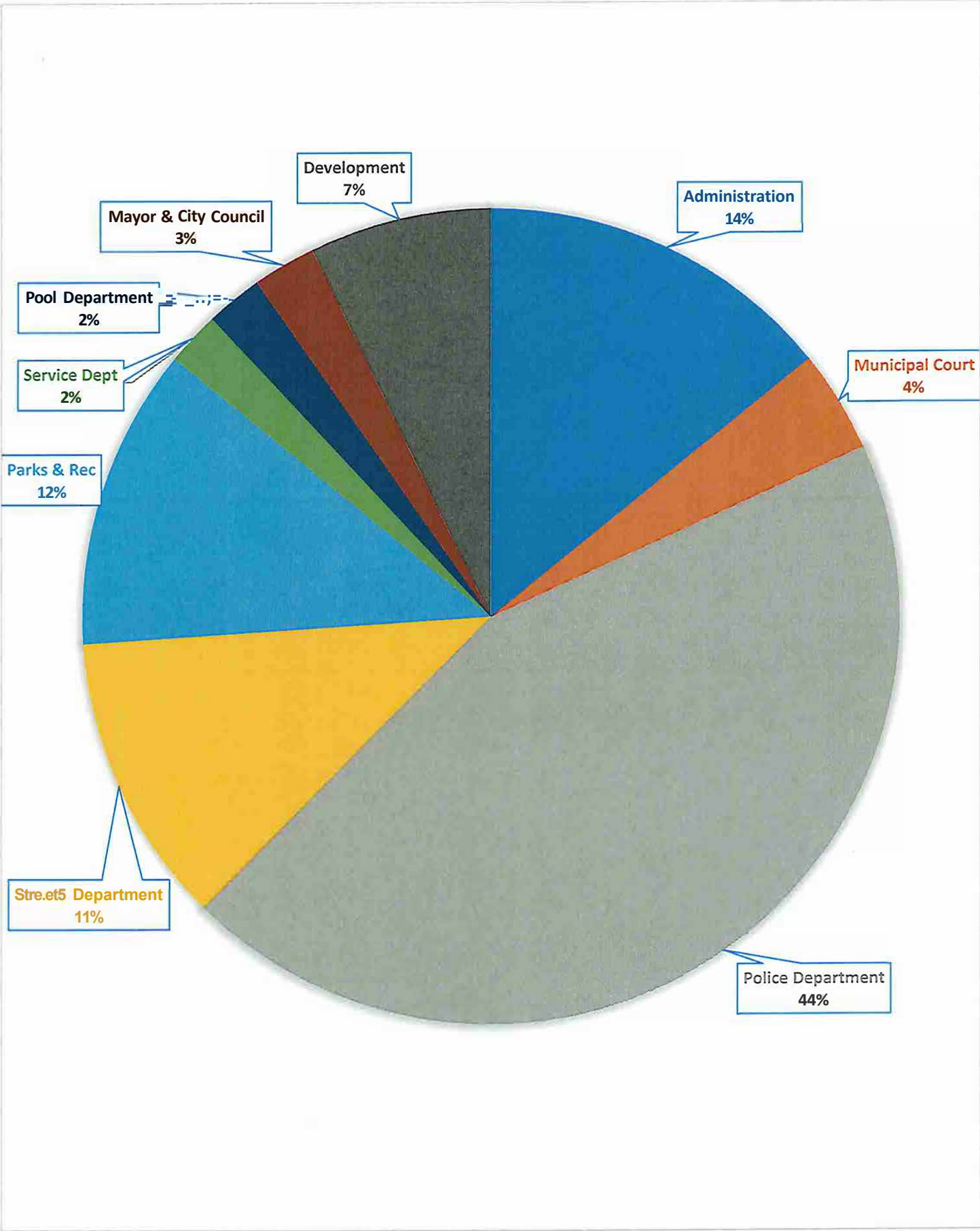
GENERAL FUND EXPENDITURE SUMMARY

Listed below are the expenses for the General Fund by category and by department. In the General Fund, the largest expenditure category for the City is personnel, which is projected to increase by approximately 15.72%. The next largest category is contractual expenses, which is projected to decrease by approximately -0.12%. Together, these two categories account for approximately 76.04% of all General Fund expenses.

GENERAL FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Personnel	3,661,646	4,237,436	15.72%
Supplies/Materials	353,750	380,100	7.45%
Equipment/Build Maintenance	186,500	188,500	1.07%
Dept Materials	238,000	248,500	4.41%
Utilities	275,275	216,200	-21.46%
Contractual	921,205	920,076	-0.12%
Other	10,404	10,500	0.92%
Capital Outlay	712,747	580,912	-18.50%
Total	6,359,527	6,782,224	6.65%

GENERAL FUND EXPENDITURES BY DEPARTMENT			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Administration	971,221	963,478	-0.80%
Municipal Court	281,261	273,145	-2.89%
Police Department	2,654,218	2,995,755	12.87%
Streets Department	851,252	783,661	-7.94%
Parks & Rec	704,801	809,944	14.92%
Service Dept	149,568	145,082	-3.00%
Pool Department	147,298	151,767	3.03%
Mayor & City Council	169,800	169,800	0.00%
Development	430,108	489,592	13.83%
Total	6,359,527	6,782,224	6.65%

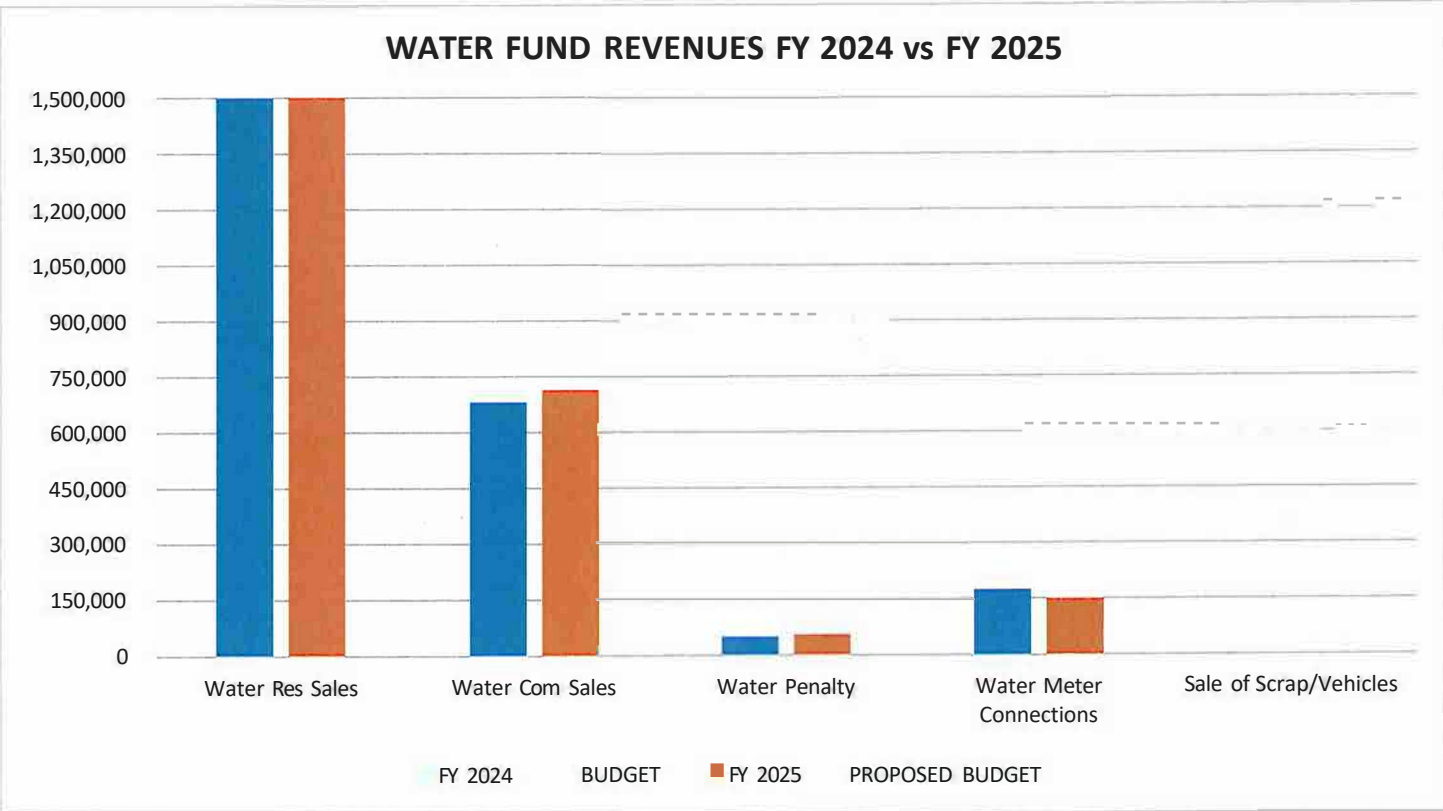
FY 2025 GENERAL FUND EXPENDITURES BY DEPARTMENT



WATER FUND REVENUE SUMMARY

Listed below are the resources for the Water Fund by category. In the Water Fund, the largest revenue source for the City is water residential sales, which is projected to increase by approximately 4.87%. The next largest revenue source is water commercial sales, which is projected to increase by approximately 4.76%. Together, these two sources account for approximately 89.72% of all Water Fund revenues.

WATER FUND REVENUE BY CATEGORY			
REVENUES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Water Res Sales	1,540,000	1,615,000	4.87%
Water Com Sales	682,500	715,000	4.76%
Water Penalty	50,000	55,000	10.00%
Extension Fees	1,500	1,500	0.00%
Reconnect Service Fees	22,500	27,500	22.22%
Connection Cut-In Fees	15,000	15,000	0.00%
Transfer of Service Fee	1,000	1,000	0.00%
Bulk Water Sales	225	300	33.33%
Water Meter Connections	175,000	150,050	-14.26%
Sale of Scrap/Vehicles	2,500	1,500	-40.00%
Interest Earned	10,000	15,000	0.00%
Total	2,500,225	2,596,850	3.86%



WATER FUND EXPEDITURES SUMMARY

Listed below are the expenses for the Water Fund by category and by department. In the Water Fund, the largest expenditure category for the City is personnel which is projected to increase by approximately 7.54%. The next largest category is other expense which is projected to decrease by approximately -1.17%. Together, these two categories account for approximately 59.50% of all Water Fund expenses.

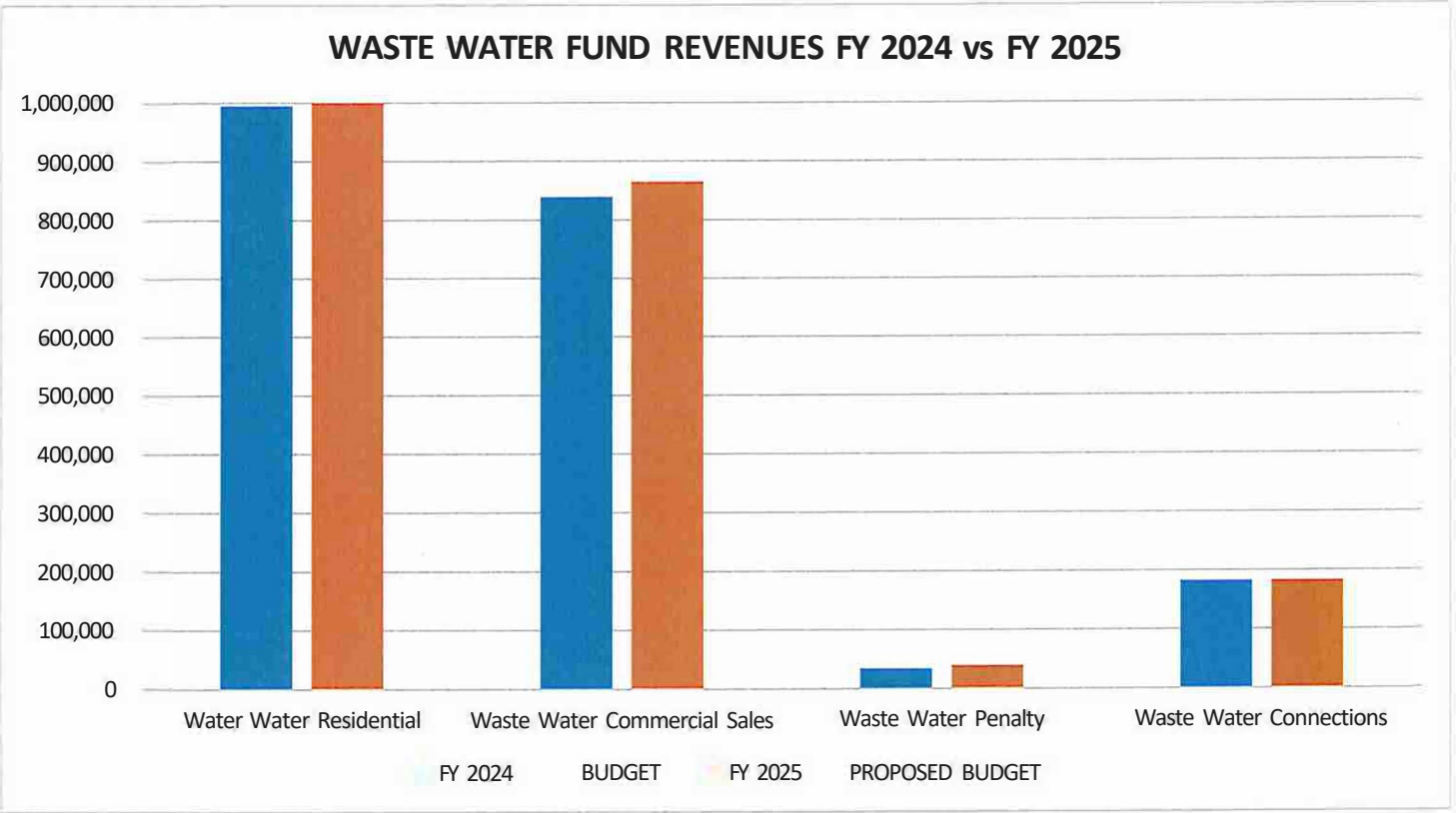
WATER FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Personnel	1,097,514	1,180,241	7.54%
Supplies/Materials	65,900	68,300	3.64%
Equip/Build Maintenance	69,000	67,000	-2.90%
Dept Materials	280,000	290,500	3.75%
Utilities	132,900	134,900	1.50%
Contractual	231,490	236,050	1.97%
Capital Outlay	254,206	254,946	0.29%
Other	369,215	364,913	-1.17%
Total	2,500,225	2,596,850	3.86%

WATER FUND EXPENDITURES BY DEPARTMENT			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Administration	1,157,712	1,202,795	3.89%
Water Department	1,342,513	1,394,055	3.84%
Total	2,500,225	2,596,850	3.86%

WASTE WATER FUND REVENUE SUMMARY

Listed below are the resources for the Waste Water Fund by category. In the Waste Water Fund, the largest revenue source for the City is waste water residential, which is projected to increase by approximately 2.51%. The next largest revenue source is Waste Water commercial sales, which is projected to decrease by approximately 3.00%. Together, these two sources account for approximately 88.07% of all Waste Water Fund revenues.

WASTE WATER FUND REVENUE BY CATEGORY			
REVENUES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Extension Fees	1,350	1,350	0.00%
Reconnect Service Fees	350	350	0.00%
Connection Cut-In Fees	15,000	15,000	0.00%
Transfer of Service Fee	1,000	1,000	0.00%
Waste Water Residential	995,000	1,020,000	2.51%
Waste Water Commercial Sales	840,000	865,200	3.00%
Waste Water Penalty	35,000	40,000	14.29%
Waste Water Connections	182,750	182,750	0.00%
Interest Earned	12,000	15,000	25.00%
Total	2,082,450	2,140,650	2.79%



WASTE WATER FUND EXPEDITURES SUMMARY

Listed below are the expenses for the Waste Water Fund by category and by department. In the Waste Water Fund, the largest expenditure category for the City is personnel which is projected to increase by approximately 0.15%. The next largest category is capital outlay which is projected to increase by approximately 298.74%. Together, these two categories account for approximately 57.54% of all Waste Water Fund expenses.

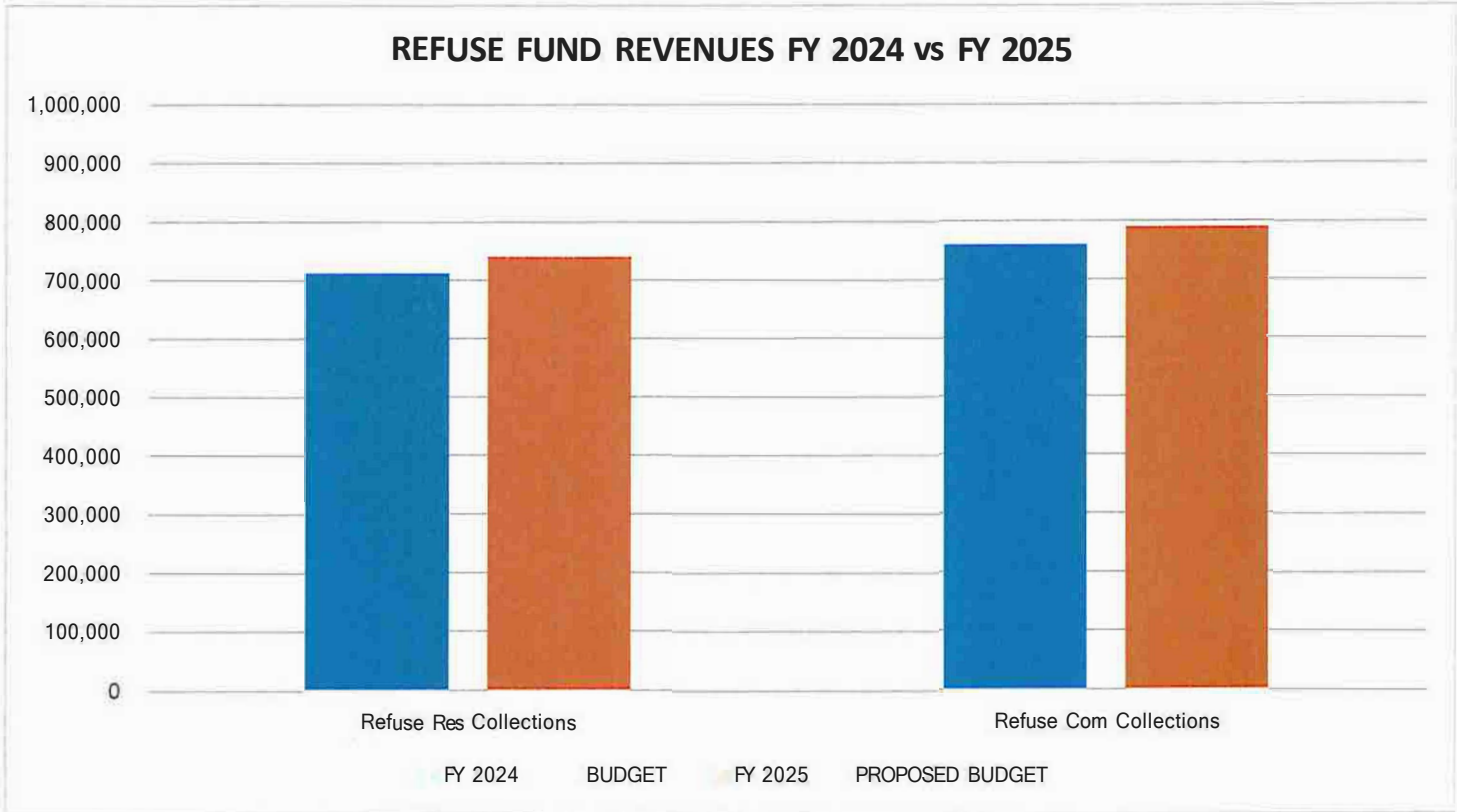
WASTE WATER FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Personnel	840,867	842,108	0.15%
Supplies/Materials	79,300	81,800	3.15%
Equip/Build Maintenance	70,500	66,500	-5.67%
Dept Materials	195,058	198,060	1.54%
Utilities	129,175	134,700	4.28%
Contractual	187,200	177,900	-4.97%
Capital Outlay	148,088	590,492	298.74%
Other	436,262	398,206	-8.72%
Total	2,086,450	2,489,766	19.33%

WASTE WATER FUND EXPENDITURES BY DEPARTMENT			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Administration	1,078,974	1,061,615	-1.61%
Water Department	1,003,476	1,428,151	42.32%
Total	2,082,450	2,489,766	19.56%

REFUSE FUND REVENUE SUMMARY

Listed below are the resources for the Refuse Fund by category. In the Refuse Fund, the largest revenue source for the City is refuse commercial collections, which is projected to increase by approximately 3.86%. The next largest revenue source is refuse residential collections, which is projected to increase by approximately 3.95%. Together, these two sources account for approximately 98.39% of all Refuse Fund revenues.

REFUSE FUND REVENUE BY CATEGORY			
REVENUES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Refuse Res Collections	712,500	740,000	3.86%
Refuse Com Collections	760,000	790,000	3.95%
Refuse Rate Discount	(8,500)	(10,000)	17.65%
Refuse Penalty	29,500	35,000	18.64%
Total	1,493,500	1,555,000	4.12%



REFUSE FUND EXPEDITURES SUMMARY

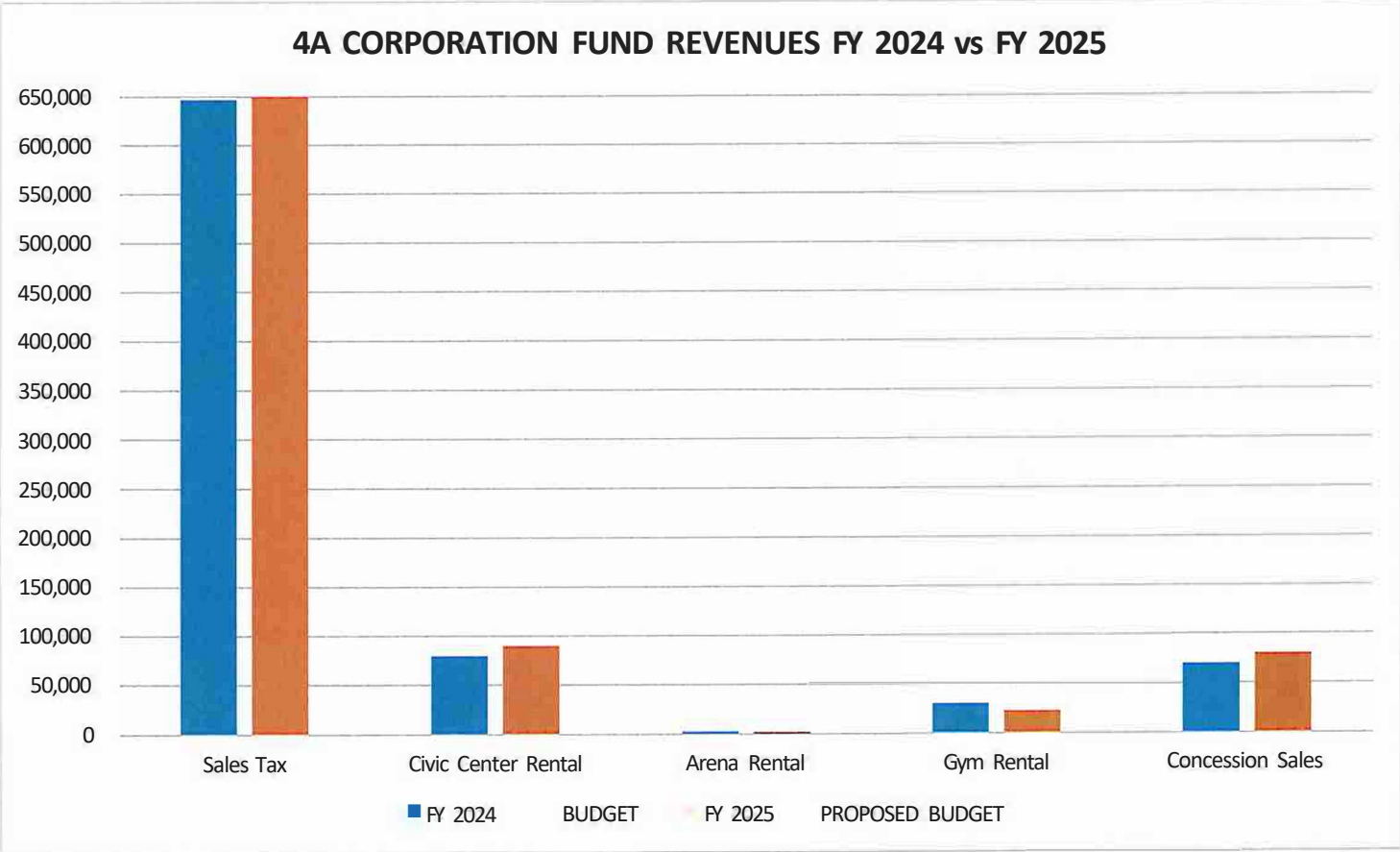
Listed below are the expenses for the Refuse Fund by category. In the Refuse Fund, the largest expenditure category for the City is allied waste residential which is projected to increase by approximately 5.97%. The next largest category is allied waste commercial which is projected to increase by 10.32%. Together, these two categories account for approximately 90.35% of all Refuse Fund expenses.

REFUSE FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Allied Waste Residential	670,000	710,000	5.97%
Allied Waste Commercial	630,000	695,000	10.32%
Transfer Out - General Fund	193,500	150,000	-22.48%
Total	1,493,500	1,555,000	4.12%

4A CORPORATION FUND REVENUE SUMMARY

Listed below are the resources for the 4A Corporation Fund by category. In the 4A Corporation Fund, the largest revenue source for the City is sales tax, which is projected to increase by 3.00%. This source accounts for approximately 77.17% of all 4A Corporation Fund revenues.

4A CORPORATION FUND REVENUE BY CATEGORY			
REVENUES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Sales Tax	647,500	666,925	3.00%
Civic Center Rental	80,000	90,000	12.50%
Arena Rental	3,000	2,000	-33.33%
Gym Rental	30,000	22,500	-25.00%
Concession Sales	70,000	80,000	14.29%
Miscellaneous	2,760	2,760	-
Total	833,260	864,185	3.71%



4A CORPORATION FUND EXPEDITURES SUMMARY

Listed below are the expenses for the 4A Corporation Fund by category. In the 4A Corporation Fund, the largest expenditure category for the City is capital outlay which is projected to increase by approximately 0.17%. The next largest category is salaries. Together, these two categories account for approximately 41.12% of all 4A Corporation Fund expenses.

4A CORPORATION FUND EXPENDITURES BY CATEGORY			
EXPENDITURES	FY 2024 BUDGET	FY 2025 PROPOSED BUDGET	FY 2024 vs FY 2025
Salaries	0	165,238	
Supplies/Materials	49,200	60,100	22.15%
Equip/Build Maintenance	48,000	49,000	2.08%
Dept Materials	132,000	141,500	7.20%
Utilities	115,500	106,500	-7.79%
Contractual	128,550	129,300	0.58%
Capital Outlay	174,100	212,547	22.08%
Total	647,350	864,185	33.50%

Capital Improvement Plan - FY 2023 to FY 2025

Priority	Project Name		Source of Funding	2023-2025	Project Total	Engineering Cost	Cost Overrun/Under	Total Transfer	CIP Balance
	General	City Pool Renovations	Debt	\$ 250,000.00	\$ 226,274.58		\$ 23,725.42		\$ 23,725.42
	Wastewater	Collection System Rehab	Debt	\$ 500,000.00	\$ 694,750.00	\$ 80,000.00	\$ (274,750.00)	\$ 274,750.00	\$ -
	Wastewater	97 Lift Station	Debt	\$ 450,000.00		\$ 40,145.00	\$ 409,855.00		\$ 409,855.00
	Wastewater	Pajarito Lift Station	Debt	\$ 450,000.00	\$ 485,250.00	\$ 60,000.00	\$ (95,250.00)	\$ 95,250.00	\$ -
	Wastewater	Sewer to Annexation	Debt	\$ 250,000.00		\$ 74,405.00	\$ 175,595.00		\$ 175,595.00
	Wastewater	Annexation - Liftstation	Debt	\$ 500,000.00			\$ 500,000.00		\$ 500,000.00
	Wastewater	SCADA	Debt	\$ 1,300,000.00	\$ 248,615.20		\$ 1,051,384.80	\$ (370,000.00)	\$ 681,384.80
	Water	Water to Annexation	Debt	\$ 250,000.00			\$ 250,000.00		\$ 250,000.00
	General	Streets	Debt	\$ 4,675,000.00	\$ 934,863.10	\$ 60,786.17	\$ 3,679,350.73	\$ (212,278.70)	\$ 3,467,072.03
	General	PD Vehicle Radio Equipment	Debt	\$ 75,000.00			\$ 75,000.00		\$ 75,000.00
	General	New Police Department	Debt	\$ 3,000,000.00	\$ 341,370.58		\$ 2,658,629.42		\$ 2,658,629.42
	Event Center	HVAC & Control System	Debt	\$ 800,000.00	\$ 785,467.00		\$ 14,533.00	\$ (14,533.00)	\$ -
	Event Center	Parking Lot	Debt	\$ 500,000.00	\$ 697,280.50	\$ 29,531.20	\$ (226,811.70)	\$ 226,811.70	\$ -
	Parks & Rec	Sports Complex ADA Repairs	Debt	\$ 1,000,000.00			\$ 1,000,000.00		\$ 1,000,000.00
	GRAND TOTAL			\$ 14,000,000.00	\$ 4,413,870.96	\$ 344,867.37	\$ 9,241,261.67	\$ -	\$ 9,241,261.67

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

221-WATER FUND

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
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WATER DEPT								
=====								
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CHARGES FOR SERVICES								
221-421-43220 WATER RES SALES	1,394,879	1,571,571	1,660,212	1,540,000	1,044,482	780,565	1,615,000	
221-421-43221 WATER COM SALES	654,992	667,084	644,710	682,500	436,280	309,245	715,000	
221-421-43222 WATER PENALTY	46,720	49,065	50,929	50,000	39,028	25,000	55,000	
221-421-43223 WATER HYDRANT DEPOSIT	1,050	0	0	0	0	0	0	
221-421-43230 EXTENSION FEES	1,110	1,480	1,500	1,500	930	4,000	1,500	
221-421-43240 RECONNECT SERVICE FEES	17,710	17,495	25,409	22,500	18,562	14,000	27,500	
221-421-43250 CONNECTION CUT-IN FEES	15,113	14,625	17,850	15,000	10,988	20,000	15,000	
221-421-43260 TRANSFER OF SERVICE FEE	1,120	893	1,085	1,000	875	2,000	1,000	
221-421-43270 BULK WATER SALES	83	223	424	225	326	500	300	
221-421-43421 METER CHARGES	50	0	75	0	50	0	50	
221-421-43621 WATER METER CONNECTIONS	164,433	101,418	236,535	175,000	43,512	30,000	150,000	
TOTAL CHARGES FOR SERVICES	2,297,259	2,423,854	2,638,730	2,487,725	1,595,032	1,185,310	2,580,350	
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TRANSFERS								
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MISCELLANEOUS								
221-421-49901 MISCELLANEOUS	0	2,967	542	2,500	330	0	1,500	
221-421-49902 INSURANCE PROCEEDS	0	2,750	0	0	0	0	0	
221-421-49905 SALE OF SCRAP/VEHICLES	5,709	0	0	0	0	0	0	
221-421-49910 INTEREST EARNED	288	2,365	14,303	10,000	11,473	0	15,000	
TOTAL MISCELLANEOUS	5,997	8,082	14,845	12,500	11,803	0	16,500	
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TOTAL WATER DEPT	2,303,256	2,431,936	2,653,574	2,500,225	1,606,836	1,185,310	2,596,850	
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TOTAL REVENUES	2,303,256	2,431,936	2,653,574	2,500,225	1,606,836	1,185,310	2,596,850	

221-WATER FUND
ADMINISTRATION

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
221-501-00101 SALARIES	247,057	240,772	315,266	380,078	248,909	0	425,631	
221-501-00110 OVERTIME WAGES	96	1,749	7,607	5,334	5,309	0	5,664	
221-501-00201 PAYROLL TAXES	16,663	16,838	22,614	29,333	19,324	0	32,762	
221-501-00301 RETIREMENT	7,756	(3,197)	28,528	36,005	25,026	0	43,044	
221-501-00501 EMPLOYEE INSURANCE	30,087	31,932	39,280	50,434	31,408	0	55,965	
221-501-00505 WORKERS COMP INSURANCE	429	409	471	11,357	0	0	1,200	
TOTAL PERSONNEL	302,087	288,504	413,767	512,541	329,976	0	564,266	
<u>SUPPLIES/MATERIALS</u>								
221-501-10201 DUES	77	600	282	200	856	0	300	
221-501-10205 LEGAL NOTICES/PRINTING	2,406	2,116	2,303	1,200	2,219	0	1,200	
221-501-10220 EMPLOYEE APPRECIATION	983	2,636	4,035	4,500	1,850	0	4,500	
221-501-10601 POSTAGE	11,572	14,059	13,042	14,000	10,346	0	15,500	
221-501-10701 OFFICE SUPPLIES	4,445	4,731	5,607	4,500	2,730	0	4,500	
221-501-10705 MEETING EXPENSE	107	72	946	1,000	609	0	1,000	
221-501-11401 SAFETY EQUIPMENT	0	0	0	500	0	0	0	
221-501-12401 TRAVEL AND TRAINING	2,845	4,057	6,886	9,000	7,220	0	9,000	
TOTAL SUPPLIES/MATERIALS	22,435	28,271	33,101	34,900	25,829	0	36,000	
<u>EQUIP/BUILD MAINTENANCE</u>								
221-501-27101 BUILDING MAINTENANCE	9,279	7,254	9,790	11,000	5,054	0	9,000	
221-501-30103 FUEL, TIRES & LUBE	26,618	43,820	0	0	0	0	0	
221-501-30107 VEHICLE EQUIP & MINOR REPAIRS	4,981	5,444	0	0	0	0	0	
221-501-30108 VEHICLE MAJOR REPAIRS	4,535	(2,027)	0	0	0	0	0	
221-501-30110 EQUIPMENT MAJOR REPAIRS	898	6,539	0	0	0	0	0	
TOTAL EQUIP/BUILD MAINTENANCE	46,311	61,030	9,790	11,000	5,054	0	9,000	
<u>DEPT MATERIALS</u>								
221-501-49101 ANIMAL CONTROL	3,273	3,232	6,990	7,000	1,818	0	7,500	
221-501-49201 MOSQUITO CONTROL	2,000	3,573	5,755	3,000	629	0	3,500	
TOTAL DEPT MATERIALS	5,273	6,805	12,745	10,000	2,447	0	11,000	
<u>UTILITIES</u>								
221-501-51101 UTILITIES - TELEPHONE	13,737	4,275	3,149	3,600	2,312	0	3,600	
221-501-51201 UTILITIES - CELL PHONE	0	1,800	2,308	2,500	4,399	0	4,000	
221-501-51301 UTILITIES - INTERNET	0	4,543	3,888	4,000	3,795	0	5,500	
TOTAL UTILITIES	13,737	10,617	9,344	10,100	10,506	0	13,100	
<u>CONTRACTURAL</u>								
221-501-60100 ETS CREDIT CARD FEES	23,118	27,582	32,193	21,500	18,250	0	25,000	
221-501-60102 LEGAL FEES	27,786	27,500	21,602	27,500	8,988	0	15,000	
221-501-60103 CONTRACT ITECH SERVICES	12,680	17,363	19,208	20,000	8,996	0	20,000	
221-501-60104 CONTRACT SERVICES	4,529	2,716	3,785	5,500	1,641	0	5,500	
221-501-60105 PROFESSIONAL - AUDIT FEES	20,652	23,770	30,800	25,000	22,462	0	25,000	
221-501-60109 HEALTH REIMBURSE AGREEMENT	1,040	102	2,162	2,000	0	0	2,000	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

221-WATER FUND
ADMINISTRATION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
				CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
221-501-60116 TWC-UNEMPLOYMENT	587	0	0	750	0	0	750	
221-501-60901 CONTRACT OFFICE EQUIP-COPIER	9,713	11,682	13,560	15,200	10,558	0	17,500	
221-501-60940 WEBSITE/TECHNOLOGY	12,167	14,523	14,449	16,000	7,710	0	14,000	
221-501-60950 COMPUTER SOFTWARE/SERVICES	23,149	20,628	30,721	30,000	16,582	0	30,000	
221-501-65005 LIABILITY INSURANCE	24,386	23,786	28,039	28,040	23,397	0	31,300	
TOTAL CONTRACTURAL	159,808	169,650	196,520	191,490	118,584	0	186,050	
CAPITAL OUTLAY								
221-501-80115 ENTERPRISE FLEET VEHICLES	0	0	0	18,466	0	0	18,466	
TOTAL CAPITAL OUTLAY	0	0	0	18,466	0	0	18,466	
OTHER								
221-501-99301 TRANSFER OUT-GENERAL FUND	150,000	122,500	122,500	122,500	0	0	120,000	
221-501-99623 TRSF OUT-CDBG PROJECT MATCH	66,000	0	0	0	0	0	0	
221-501-99932 USDA WATER BOND - PRINCIPAL	63,000	0	0	68,000	0	0	69,000	
221-501-99933 USDA WATER BOND - INTEREST	119,218	78,061	76,666	76,755	37,557	0	75,015	
221-501-99934 USDA 2021 BOND - PRINCIPAL	0	0	0	45,000	0	0	45,000	
221-501-99935 USDA 2021 BOND - INTEREST	0	0	26,670	41,730	19,332	0	40,828	
221-501-99936 SERIES 2021A BOND - PRINIPAL	0	0	0	8,000	0	0	8,000	
221-501-99937 SERIES 2021A BOND - INTEREST	0	0	7,268	7,230	719	0	7,070	
TOTAL OTHER	398,218	200,561	233,104	369,215	57,608	0	364,913	
TOTAL ADMINISTRATION								
	947,870	765,437	908,371	1,157,712	550,004	0	1,202,795	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

221-WATER FUND
WATER DEPT

EXPENDITURES	2020-2021	2021-2022	2022-2023	CURRENT	2023-2024	PROJECTED	2024-2025	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	YEAR END	BUDGET	BUDGET
					ACTUAL		DR	WORKSPACE
PERSONNEL								
221-521-00101 SALARIES	261,037	332,980	291,263	399,741	214,418	0	409,831	
221-521-00110 OVERTIME WAGES	21,084	25,818	42,879	29,634	29,683	0	40,000	
221-521-00201 PAYROLL TAXES	19,056	26,103	24,128	32,961	18,887	0	34,504	
221-521-00301 RETIREMENT	8,896	4,536	30,249	40,458	24,164	0	45,013	
221-521-00501 EMPLOYEE INSURANCE	38,392	46,194	42,191	69,417	33,780	0	73,008	
221-521-00505 WORKERS COMP INSURANCE	5,304	7,538	10,132	12,762	0	0	13,619	
221-521-00701 UNEMPLOYMENT	11,436	0	889	0	0	0	0	
TOTAL PERSONNEL	365,205	434,097	441,730	584,973	320,932	0	615,975	
SUPPLIES/MATERIALS								
221-521-10105 MED AM/DRUG SCREENING	50	298	866	800	173	0	800	
221-521-10201 DUES	0	0	217	500	0	0	500	
221-521-10710 JANITORIAL/BUILDING SUPPLIES	2,109	2,332	2,528	3,200	2,949	0	4,500	
221-521-10801 SMALL TOOLS & SUPPLIES	3,448	4,554	4,642	5,000	2,188	0	5,000	
221-521-11401 SAFETY SUPPLIES/ EQUIPMENT	5,129	3,644	1,998	4,000	503	0	4,000	
221-521-12401 TRAVEL AND TRAINING	4,945	3,114	4,934	7,500	1,396	0	7,500	
221-521-13801 UNIFORMS	8,204	9,204	8,366	10,000	6,741	0	10,000	
TOTAL SUPPLIES/MATERIALS	23,884	23,146	23,551	31,000	13,951	0	32,300	
EQUIP/BUILD MAINTENANCE								
221-521-27101 BUILDING MAINTENANCE	1,963	1,148	1,028	3,000	0	0	3,000	
221-521-30103 FUEL, TIRES & LUBE	0	0	43,380	40,000	27,059	0	40,000	
221-521-30107 VEHICLE EQUIP & MINOR REPAIRS	0	0	1,332	5,000	946	0	5,000	
221-521-30108 VEHICLE MAJOR REPAIRS	0	0	0	5,000	0	0	5,000	
221-521-30110 EQUIPMENT MAJOR REPAIRS	0	0	4,138	5,000	0	0	5,000	
TOTL EQUIP/BUILD MAINTENANCE	1,963	1,148	49,878	58,000	28,005	0	58,000	
DEPT MATERIALS								
221-521-43210 TCEQ PERMIT FEES	6,584	6,585	6,984	7,000	6,984	0	7,000	
221-521-43211 TCEQ PENALTY FEES	0	0	0	1,000	4,400	0	2,500	
221-521-43501 CHEMICALS	18,805	28,339	39,048	25,000	21,951	0	28,000	
221-521-48021 WATER SAMPLING	3,797	5,703	4,471	7,000	1,583	0	7,000	
221-521-48220 FIRE HYDRANTS/VALVES	0	0	14,435	10,000	5,486	0	10,000	
221-521-48250 METERS & BOXES	19,382	22,571	35,214	40,000	13,225	0	40,000	
221-521-48255 RIVERBEND METERS & BOXES	40,911	14,429	5,054	10,000	0	0	10,000	
221-521-48451 TANK MAINTENANCE	375	14,525	6,502	15,000	5,250	0	15,000	
221-521-48601 PIPES/CONNECTIONS, ETC.	56,364	75,950	62,401	100,000	28,145	0	100,000	
221-521-48721 WATER PLANT #3 B. STREET	14,796	38,592	13,949	25,000	35,012	0	25,000	
221-521-48821 WATER PLANT #1 HOSPITAL BLVD	3,355	18,058	153,715	20,000	34,189	0	20,000	
221-521-48921 WATER PLANT #2 HWY 181-PLAZA	0	0	31,251	10,000	4,171	0	15,000	
TOTAL DEPT MATERIALS	164,369	224,751	373,023	270,000	160,396	0	279,500	

222-WASTE WATER FUND

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR ...	PROPOSED BUDGET WORKSPACE

ADMINISTRATION								
=====								
MISCELLANEOUS								
222-401-49701 TRF IN - 623	0	48,000	0	0	0	0	0	
TOTAL MISCELLANEOUS	0	48,000	0	0	0	0	0	

TOTAL ADMINISTRATION	0	48,000	0	0	0	0	0	
WASTE WATER DEPT								
=====								
CHARGES FOR SERVICES								
222-422-43230 EXTENSION FEES	1,110	1,500	1,500	1,350	930	0	1,350	
222-422-43240 RECONNECT SERVICE FEES	163	225	388	350	138	0	350	
222-422-43250 CONNECTION CUT-IN FEES	15,113	14,700	17,850	15,000	10,988	0	15,000	
222-422-43260 TRANSFER OF SERVICE FEE	1,120	893	1,085	1,000	875	0	1,000	
222-422-43320 WASTE WATER RESIDENTIAL	956,310	940,542	986,138	995,000	678,662	0	1,020,000	
222-422-43321 WASTE WATER COMMERCIAL SALES	784,679	793,854	773,491	840,000	524,747	0	865,200	
222-422-43322 WASTE WATER PENALTY	36,262	35,440	37,080	35,000	19,712	0	40,000	
222-422-43721 WASTE WATER CONNECTIONS	167,000	88,500	234,963	182,750	71,812	0	182,750	
TOTAL CHARGES FOR SERVICES	1,961,757	1,875,653	2,052,493	2,070,450	1,317,864	0	2,125,650	
MISCELLANEOUS								
222-422-49901 MISCELLOUS	0	1,603	0	0	0	0	0	
222-422-49910 INTEREST EARNED	272	2,239	13,540	12,000	10,861	0	15,000	
222-422-49950 RESERVE BALANCE DRAW	0	0	0	0	0	0	349,125	
TOTAL MISCELLANEOUS	272	3,842	13,540	12,000	10,861	0	364,125	

TOTAL WASTE WATER DEPT	1,962,029	1,879,495	2,066,033	2,082,450	1,328,725	0	2,489,775	

TOTAL REVENUES	1,962,029	1,927,495	2,066,033	2,082,450	1,328,725	0	2,489,775	

222-WASTE WATER FUND
ADMINISTRATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE-
<u>PERSONNEL</u>								
222-501-00101 SALARIES	225,289	220,424	254,278	305,502	204,051	0	332,970	
222-501-00110 OVERTIME WAGES	96	388	232	2,750	2,196	0	2,750	
222-501-00201 PAYROLL TAXES	14,810	15,212	17,853	23,392	15,656	0	25,415	
222-501-00301 RETIREMENT	6,851	2,914	23,034	28,713	20,179	0	31,196	
222-501-00501 EMPLOYEE INSURANCE	27,956	29,524	32,689	42,979	26,354	0	45,086	
222-501-00505 WORKERS COMP INSURANCE	428	409	471	9,034	0	0	1,200	
TOTAL PERSONNEL	275,431	263,042	328,556	412,370	268,436	0	438,617	
<u>SUPPLIES/MATERIALS</u>								
222-501-10201 DUES	376	600	232	200	856	0	300	
222-501-10205 LEGAL NOTICES/PRINTING	557	142	59	1,500	336	0	1,500	
222-501-10220 EMPLOYEE APPRECIATION	1,710	88	4,875	4,500	99	0	4,500	
222-501-10601 POSTAGE	11,384	13,641	12,819	14,500	10,234	0	15,500	
222-501-10701 OFFICE SUPPLIES	3,643	3,249	4,141	3,500	2,239	0	4,500	
222-501-10705 MEETING EXPENSES	107	72	109	500	529	0	500	
222-501-12401 TRAVEL & TRAINING	2,390	4,374	6,439	8,500	7,385	0	9,000	
TOTAL SUPPLIES/MATERIALS	20,168	22,166	28,674	33,200	21,479	0	35,800	
<u>EQUIP/BUILD MAINTENANCE</u>								
222-501-27101 BUILDING MAINTENANCE	6,829	7,990	9,738	9,000	5,054	0	9,000	
222-501-30103 FUEL/TIRES/LUBE SUPPLIES	25,592	42,989	0	0	0	0	0	
222-501-30107 VEHICLE & EQUIP MINOR REPAIRS	5,207	2,950	0	0	0	0	0	
222-501-30108 VEHICLE MAJOR REPAIRS	1,000	0	0	0	0	0	0	
222-501-30110 EQUIPMENT MAJOR REPAIRS	4,821	2,635	0	0	0	0	0	
TOTAL EQUIP/BUILD MAINTENANCE	43,449	56,564	9,738	9,000	5,054	0	9,000	
<u>DEPT MATERIALS</u>								
222-501-49201 MOSQUITO CONTROL	3,500	5,713	5,997	4,500	629	0	5,000	
TOTAL DEPT MATERIALS	3,500	5,713	5,997	4,500	629	0	5,000	
<u>UTILITIES</u>								
222-501-51101 UTILITIES - TELEPHONE	14,548	2,991	2,539	3,000	2,146	0	3,100	
222-501-51201 UTILITIES - CELL PHONE	0	1,736	3,052	3,450	4,394	0	4,500	
222-501-51301 UTILITIES - INTERNET	0	4,543	3,888	4,500	2,795	0	4,000	
TOTAL UTILITIES	14,548	9,270	9,478	10,950	9,336	0	11,600	
<u>CONTRACTURAL</u>								
222-501-60100 ETS CREDIT CARD FEES	23,118	27,582	32,193	21,500	18,250	0	25,000	
222-501-60102 LEGAL FEES	27,786	27,500	21,602	27,500	8,879	0	15,000	
222-501-60103 CONTRACT !TECH SERVICES	14,182	16,723	19,431	20,300	8,744	0	20,000	
222-501-60104 CONTRACT SERVICES	4,529	2,871	3,785	5,500	1,641	0	5,500	
222-501-60105 PROFESSIONAL- AUDIT FEES	25,652	23,770	30,802	25,000	22,462	0	25,000	
222-501-60109 HEALTH REIMBURSE AGREEMENT	737	102	2,162	2,000	0	0	2,000	
222-501-60116 TWC-UNEMPLOYMENT	1,509	0	0	750	0	0	750	
222-501-60901 CONTRACT OFFICE EQUIPMENT	16,365	13,954	17,948	15,500	8,363	0	15,500	

CITY OF FORT RESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

222-WASTE WATER FUND
ADMINISTRATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
222-501-60940 WEBSITE/TECHNOLOGY	12,160	14,523	14,449	14,000	7,710	0	14,000	
222-501-60950 COMPUTER SOFTWARE/SERVICES	23,149	20,629	30,879	30,000	16,582	0	30,000	
222-501-65005 LIABILITY INSURANCE	150	150	150	150	150	0	150	
TOTAL CONTRACTUAL	149,337	147,802	173,402	162,200	92,781	0	152,900	
CAPITAL OUTLAY								
222-501-80115 ENTERPRISE FLEET VEHICLES	0	0	0	10,492	0	0	10,492	
TOTAL CAPITAL OUTLAY	0	0	0	10,492	0	0	10,492	
OTHER								
222-501-99301 TRANSFER OUT - GENERAL FUND	200,000	219,500	219,500	168,000	0	0	130,000	
222-501-99623 TRSF OUT-CDBG PROJECT MATCH	17,200	0	0	0	0	0	0	
222-501-99901 MISCELLANEOUS EXPENSE	0	1,376	0	0	0	0	0	
222-501-99932 USDA SEWER BOND-PRINCIPAL	0	0	0	145,000	0	0	148,000	
222-501-99933 USDA SEWER BOND- INTEREST	130,800	128,231	125,606	123,262	61,463	0	120,206	
TOTAL OTHER	348,000	349,107	345,106	436,262	61,463	0	398,206	
TOTAL ADMINISTRATION	854,433	853,664	900,951	1,078,974	459,177	0	1,061,615	

222-WASTE WATER FUND
WASTE WATER DEPT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
PERSONNEL								
222-510-00101 SALARIES	157,801	166,468	188,998	294,475	145,178	0	275,640	
222-510-00110 OVERTIME WAGES	20,184	20,530	16,31?	27,834	10,954	0	25,500	
222-510-00201 PAYROLL TAXES	15,256	13,513	15,338	24,764	12,144	0	23,038	
222-510-00301 RETIREMENT	?,?41	2,409)	19,096	30,396	14,785	0	28,278	
222-510-00501 EMPLOYEE INSURANCE	25,776	22,805	25,328	41,440	19,705	0	43,535	
222-510-00505 WORKERS COMP INSURANCE	5,549	3,338	2,723	9,588	0	0	?,500	
TOTAL PERSONNEL	232,306	224,245	26?,?99	428,49?	202,766	0	403,491	
SUPPLIES/MATERIALS								
222-510-10105 MED AM/DRUG SCREENING	0	0	610	600	?1	0	500	
222-510-10201 DUES	328	0	0	500	0	0	500	
222-510-10?05 MEETING EXPENSES	0	52	0	500	16	0	500	
222-510-10?10 JANITORIAL/BUILDING SUPPLIES	17,694	12,69?	21,864	20,000	13,423	0	20,000	
222-510-10801 SMALL TOOLS & SUPPLIES	2,175	1,931	1,665	3,500	881	0	3,500	
222-510-11401 SAFETY EQUIPMENT	1,581	2,159	1,661	3,000	?9?	0	3,000	
222-510-12401 TRAVEL & TRAINING	4,870	5,444	8,135	8,000	3,361	0	8,000	
222-510-13801 UNIFORMS	6,801	8,224	6,912	10,000	6,054	0	10,000	
TOTAL SUPPLIES/MATERIALS	33,449	30,507	40,847	46,100	24,601	0	46,000	
EQUIP/BUILD MAINTENANCE								
222-510-2?101 BUILDING MAINTENANCE	5,69?	1,360	1,659	3,000	436	0	4,000	
222-510-30103 FUEL/TIRES/LUBE SUPPLIES	0	0	42,721	37,000	26,236	0	37,000	
222-510-30107 VEHICLE & EQUIP MINOR REPAIRS	0	0	5,43?	6,500	3,159	0	6,500	
222-510-30108 VEHICLE MAJOR REPAIRS	0	0	?,129	5,000	4,389	0	5,000	
222-510-30110 EQUIPMENT MAJOR REPAIRS	0	0	0	5,000	1,808	0	5,000	
222-510-30300 WASTE WATER CAMERA	0	0	?50	1,000	0	0	0	
TOTAL EQUIP/BUILD MAINTENANCE	5,69?	1,360	57,696	57,500	36,02?	0	57,500	
DEPT MATERIALS								
222-510-43210 TECQ PERMIT FEES	?,45?	?,50?	?,55?	?,058	?,00?	0	?,060	
222-510-43211 TECQ PENALTY FEES	0	0	0	1,000	0	0	1,000	
222-510-4330? ROCK/SAND/GRAVEL	992	0	0	1,500	0	0	1,500	
222-510-43501 WASTE WATER CHEMICALS	24,508	25,130	34,235	35,000	24,888	0	37,500	
222-510-4?000 WASTE WATER PLANT MAINTENANCE	28,469	0	23,272	35,000	16,939	0	35,000	
222-510-4?005 MANHOLE/PIPES/FITTINGS	?,662	9,812	18,050	8,000	4,482	0	8,000	
222-510-4?010 WASTE WATER DISPOSAL FEE	67,536	49,079	50,040	50,000	28,986	0	50,000	
222-510-4?031 WASTE WATER SAMPLING	11,948	11,935	14,078	15,000	8,644	0	15,000	
222-510-4?121 LIFT STATION 111 H181 PAJARITO	9,315	251	1,36?	4,000	1,188	0	4,000	
222-510-47221 LIFT STATION 112 HWY 9?W	0	3,696	2,711	5,000	99?	0	5,000	
222-510-4?321 LIFT STATION 113 SEWER PLANT	54	5,426	19	3,000	0	0	3,000	
222-510-4?421 LIFT STATION 114 4D	0	4,702	0	2,000	0	0	2,000	
222-510-4?521 LIFT STATION 115 RIVER PARK	1,750	4,015	1,828	?,000	0	0	?,000	
222-510-4?621 LIFT STATION #6 WAL-MART	0	0	95)	3,500	0	0	3,500	
222-510-4?721 LIFT STATION #? RIVERBEND	562	2,483	9,915	10,000	1,976	0	10,000	
222-510-4?821 LIFT STATION 118 CIVIC CENTER	?74	1,607	0	2,000	0	0	2,000	

301-GENERAL FUND

	2020-2021	2021-2022	2022-2023	(----- CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- 2024-2025 REQUESTED BUDGET DR	(----- 2024-2025 PROPOSED BUDGET WORKSPACE
REVENUES	ACTUAL	ACTUAL	ACTUAL					

GENERAL ADMINISTRATION								
=====								
TAXES								
301-401-41001 CURRENT ADVALOREM TAX	599,249	818,133	941,381	1,154,302	1,059,815	370,428	1,237,483	
301-401-41101 DISCOUNTS	0	0	0	0	0	(8,000)	0	
301-401-41201 DELINQUENT ADVALOREM TAX	24,040	17,100	28,114	25,000	18,919	28,000	25,000	
301-401-41301 PENALTIES & INTEREST	18,039	15,149	16,202	16,000	9,372	20,000	16,000	
301-401-41401 CITY SALES TAX	2,121,598	2,394,286	2,439,880	2,590,000	1,647,979	1,350,000	2,667,700	
301-401-41405 MIXED BEVERAGE TAX	9,398	10,714	10,724	10,000	10,122	0	16,000	
301-401-41501 FRANCHISE TAX - ELECTRIC	769,207	657,186	777,530	831,417	575,379	578,000	862,704	
301-401-41601 FRANCHISE TAX - GAS	44,856	61,825	82,396	50,000	28,826	40,000	55,000	
301-401-41621 FRANCHISE TAX-REFUSE	3,141	2,425	5,363	5,000	5,590	0	8,500	
301-401-41701 FRANCHISE TAX - PHONE	10,229	9,284	9,487	10,000	6,437	12,000	9,500	
301-401-41801 FRANCHISE TAX - CABLE	57,987	56,685	53,244	56,000	36,460	0	56,000	
301-401-41810 CABLE PEG FEES	0	2,489	4,883	0	4,414	0	0	
TOTAL TAXES	3,657,743	4,045,276	4,369,204	4,747,719	3,403,312	2,390,428	4,953,887	
RENTALS								
301-401-41910 CREDIT CARD PROCESSING FEES	0	0	3,226	5,000	6,872	0	10,000	
TOTAL RENTALS	0	0	3,226	5,000	6,872	0	10,000	
FINES								
301-401-42101 MUNICIPAL COURT FINES	91,033	135,418	233,173	250,000	160,033	147,000	275,000	
301-401-42103 COURT JURY REV	19	34	64	50	51	0	50	
301-401-42104 TRUANACY PREVENTION	1,188	2,059	3,523	3,000	2,644	0	3,000	
TOTAL FINES	92,240	137,512	236,760	253,050	162,728	147,000	278,050	
LICENSES & PERMITS								
301-401-43101 LICENSE, PERMITS, ETC.	296,368	207,023	380,094	315,000	155,671	130,000	300,000	
301-401-43102 PROCESSING FEES	33,664	22,417	63,872	45,000	7,555	0	30,000	
301-401-43103 FOOD PERMIT	18,525	20,650	20,965	25,000	15,800	0	25,000	
301-401-43105 REGISTRATION FEES CONTRACTORS/	6,000	3,600	300	1,000	2,200	0	2,500	
TOTAL LICENSES & PERMITS	354,557	253,690	465,231	386,000	181,226	130,000	357,500	
INSPECTIONS								
301-401-44101 INSPECTION FEES (ENGR)	7,794	5,301	5,600	5,500	1,980	10,000	5,500	
TOTAL INSPECTIONS	7,794	5,301	5,600	5,500	1,980	10,000	5,500	
PARKS & RECREATION FEES								
301-401-46101 PARK PAVILLION RENTAL	4,050	3,325	5,287	5,000	1,600	3,000	5,000	
301-401-46110 POOL RENTAL	19,315	22,163	18,350	20,000	15,560	15,000	20,000	
301-401-46120 POOL ADMISSIONS	30,418	32,796	39,484	35,000	4,878	25,000	37,000	
301-401-46401 POOL CLASSES/LESSONS	7,515	7,932	10,688	10,000	0	5,500	10,000	
TOTAL PARKS & RECREATION FEES	61,298	66,217	73,809	70,000	22,038	48,500	72,000	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

301-GENERAL FUND

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>RENTAL USAGE</u>								
301-401-47201 RENTAL USAGE	24,000	22,000	26,000	24,000	18,000	90,000	24,000	
301-401-47202 BEER WAREHOUSE RENTALS	8,655	20,264	17,010	15,000	9,300	0	17,000	
301-401-47901 TOWER RENTAL	4,829	4,983	3,850	5,132	4,822	18,000	5,287	
301-401-47905 BRUSH PICK UP	0	925	1,925	1,500	475	0	1,000	
TOTAL RENTAL USAGE	37,484	48,172	48,785	45,632	32,597	108,000	47,287	
<u>GRANTS/DONATIONS</u>								
301-401-48400 GRANT - TERP PROGRAM	200,474	0	0	0	0	0	0	
301-401-48500 GRANT-POLICE DEPT	148,838	0	185,036	100,000	131,233	0	100,000	
301-401-48504 DONATIONS-BLUE SANTA	387	0	533	0	100	0	0	
301-401-48510 DONATION - FELPS SUMMER PROGAM	6,738	0	0	0	0	0	0	
301-401-48520 DONATIONS-SENIOR COALITION	0	0	0	0	0	500	0	
301-401-48700 DONATIONS FROM OTHER SOURCES	550	0	0	0	0	0	0	
TOTAL GRANTS/DONATIONS	356,987	0	185,569	100,000	131,333	500	100,000	
<u>TRANSFERS</u>								
301-401-49221 TRF IN - WATER FUND	150,000	122,500	122,500	122,500	0	0	122,500	
301-401-49222 TRF IN - WASTE WATER FUND	200,000	219,500	219,500	168,000	0	0	150,000	
301-401-49311 TRF IN -REFUSE FUND	100,000	124,000	165,000	193,500	0	200,000	193,500	
301-401-49400 TRF IN - HOTEL/MOTEL FUND	0	0	0	0	0	300,000	0	
301-401-49450 TRF IN - ST FORFEITURE- POLICE	9,087	0	0	0	0	0	0	
301-401-49460 TRF IN - RECREATION FUND	0	0	0	0	0	30,000	0	
301-401-49570 TRF IN - 4A CORPORATION	0	0	0	0	0	100,000	0	
301-401-49580 TRF IN - 4B CORPORATION	0	0	0	0	0	114,000	0	
TOTAL TRANSFERS	459,087	466,000	507,000	484,000	0	744,000	466,000	
<u>MISCELLANEOUS</u>								
301-401-49850 COVID-19 GRANT	0	1,995,408	0	0	0	0	0	
301-401-49901 MISCELLANEOUS	30,394	8,046	25,431	7,500	510	2,300	7,500	
301-401-49902 INSURANCE PROCEEDS	16,736	0	0	0	0	0	0	
301-401-49904 POLICE AUCTION FUNDS	0	3,375	0	0	0	0	0	
301-401-49905 SALE OF SCRAP/VEHICLES	6,244	0	800	0	0	0	0	
301-401-49910 INTEREST EARNED	1	1	104,796	205,500	209,744	0	435,000	
301-401-49915 CONTRIBUTIONS RECEIVED 4A & 4B	0	0	403,223	0	374,725	0	0	
301-401-49916 FEDC 4B ACCOUNTING SERVICES	3,150	4,200	7,050	0	12,000	0	0	
301-401-49917 FEDC 4B ACCOUNTING/CITY SVCS	0	0	0	48,000	12,000	0	48,000	
301-401-49920 ACCIDENT REPORTS-PD	775	1,207	1,339	800	648	0	1,000	
301-401-49921 WILSON COUNTY RESTITUTION-PD	849	1,134	1,090	1,000	302	0	500	
TOTAL MISCELLANEOUS	58,149	2,013,371	543,730	262,800	609,929	2,300	492,000	
TOTAL GENERAL ADMINISTRATION	5,085,338	7,035,538	6,438,913	6,359,701	4,552,014	3,580,728	6,782,224	
TOTAL REVENUES	5,085,338	7,035,538	6,438,913	6,359,701	4,552,014	3,580,728	6,782,224	

301-GENERAL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	2023-2024			2024-2025	
				CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
DR WORKSPACE								
<u>PERSONNEL</u>								
301-501-00101 SALARIES	155,098	180,424	210,332	257,999	175,398	357,000	309,951	
301-501-00110 OVERTIME WAGES	954	1,838	1,861	3,834	2,432	0	3,174	
301-501-00201 PAYROLL TAXES	10,534	12,607	14,820	20,045	13,437	28,000	23,962	
301-501-00301 RETIREMENT	15,992	16,340	17,730	24,605	17,368	44,000	29,411	
301-501-00501 EMPLOYEE INSURANCE	16,941	21,517	26,969	32,681	20,912	50,000	37,832	
301-501-00505 WORKERS COMP INSURANCE	296	287	315	8,143	0	0	1,200	
TOTAL PERSONNEL	199,815	233,012	272,028	347,307	229,547	479,000	405,530	
<u>SUPPLIES/MATERIALS</u>								
301-501-10105 MED AM/DRUG SCREENING	0	56	535	600	0	0	300	
301-501-10201 DUES	740	1,146	473	1,000	948	1,000	1,000	
301-501-10205 LEGAL NOTICE	2,353	1,769	514	4,000	955	2,000	3,500	
301-501-10220 EMPLOYEE APPRECIATION	2,357	3,136	6,645	7,500	1,658	0	7,500	
301-501-10601 POSTAGE	1,367	1,504	1,009	3,500	880	3,100	3,000	
301-501-10701 OFFICE SUPPLIES	4,850	3,912	7,895	9,000	3,021	13,000	8,000	
301-501-10705 MEETING EXPENSE	40	238	133	150	367	0	300	
301-501-10710 JANITORIAL/BUILDING SUPPLIES	3,528	4,486	5,646	6,500	3,264	0	6,000	
301-501-10711 BEER WHS JANITORIAL SUPPLIES	391	84	178	1,000	57	0	1,000	
301-501-10801 TOOLS & SUPPLIES	45	156	29	100	0	2,100	100	
301-501-10802 COVID-19	146,323	0	0	0	0	0	0	
301-501-11204 ADVERTISING	0	4,215	7,329	6,500	5,260	0	6,500	
301-501-12401 TRAVEL AND TRAINING	4,533	4,764	7,344	7,500	5,921	12,500	7,500	
TOTAL SUPPLIES/MATERIALS	166,527	25,464	37,731	47,350	22,331	33,700	44,700	
<u>EQUIP/BUILD MAINTENANCE</u>								
301-501-27101 BUILDING/GROUNDS MAINTENANCE	4,976	6,713	6,822	8,000	8,180	4,000	7,500	
301-501-27102 WIC BUILDING MAINTENANCE	251	755	1,410	2,500	826	0	2,500	
301-501-27103 BEERWHS BUILDING/GROUNDS	6,687	35,945	6,944	6,500	3,433	0	6,500	
TOTAL EQUIP/BUILD MAINTENANCE	11,914	43,414	15,176	17,000	12,439	4,000	16,500	
<u>DEPT MATERIALS</u>								
<u>UTILITIES</u>								
301-501-51101 UTILITES-TELEPHONE	27,705	6,194	3,730	4,500	2,753	10,000	4,500	
301-501-51201 UTILITIES - CELL PHONE	0	6,785	4,718	6,000	4,109	0	6,000	
301-501-51301 UTILITIES - INTERNET	0	4,543	3,977	4,500	3,295	0	4,500	
301-501-56101 UTILITIES-ELECTRIC	13,006	19,851	22,121	25,000	11,773	15,000	25,000	
301-501-56102 UTILITIES-WATER	1,465	1,465	1,345	2,000	855	0	2,000	
301-501-56103 UTILITIES-NATURAL GAS	999	934	959	1,250	1,176	0	1,800	
TOTAL UTILITIES	43,175	39,773	36,851	43,250	23,961	25,000	43,800	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

301-GENERAL FUND
GENERAL ADMINISTRATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>CONTRACTURAL</u>								
301-501-60100 BANK ACCT SERVICE FEES	20,571	16,084	15,575	18,000	14,849	0	20,000	
301-501-60102 LEGAL FEES	95,778	27,500	27,781	27,500	10,612	90,000	17,500	
301-501-60103 CONTRACT ITECH SERVICES	10,194	9,933	15,912	20,000	9,946	0	20,000	
301-501-60104 CONTRACT SERVICES	12,511	12,412	43,966	40,000	45,509	0	40,000	
301-501-60105 PROFESSIONAL - AUDIT FEES	28,535	26,654	30,799	30,000	22,461	20,000	25,000	
301-501-60109 HEALTH REIMBURSE ARANGEMENT	5,639	8,681	13,808	15,000	9,613	22,000	14,000	
301-501-60115 TWC-UNEMPLOYMENT	231	0	0	0	0	0	0	
301-501-60901 CONTRACT OFFICE EQUIPMENT	7,838	9,014	9,539	10,000	6,640	15,000	10,000	
301-501-60940 WEBSITE/TECHNOLOGY	10,238	15,303	14,439	14,000	12,843	10,000	14,000	
301-501-60942 TML-MEMBERSHIP SERVICE FEES	20	0	0	500	0	0	500	
301-501-60950 COMPUTER SOFTWARE/SERVICES	7,903	7,101	12,618	13,000	11,571	10,000	13,000	
301-501-65005 LIABILITY INSURANCE	65,644	64,310	75,809	75,810	63,258	71,500	84,000	
301-501-65101 DONATION-FELPS SUMMER PROGRAM	5,738	0	0	0	(7,390)	0	0	
301-501-66601 EMS CONTRIBUTION	0	0	0	0	0	20,000	0	
301-501-66604 PUBLIC LIBRARY CONTRIBUTION	0	0	0	0	0	700	0	
301-501-66606 WILSON CNTY HEALTH INSPECTIOS	0	0	0	1,500	0	0	1,500	
301-501-66607 BEAUTIFICATION EXPENSE	0	0	21,578	35,000	31,545	0	35,000	
301-501-66610 COMMUNITY OUTREACH	0	0	0	15,000	0	0	15,000	
301-501-67101 TAX COLLECTOR	12,049	12,049	12,049	12,050	6,679	4,200	12,052	
301-501-67301 TAX APPRAISAL FEES	30,816	39,726	46,420	46,420	36,877	11,000	49,200	
TOTAL CONTRACTURAL	313,703	248,766	340,293	373,780	275,013	274,400	370,752	
<u>CAPITAL OUTLAY</u>								
301-501-80100 CAPITAL OUTLAY	0	0	94,275	112,130	12,830	0	50,000	
301-501-80115 ENTERPRISE FLEET VEHICLES	0	0	0	20,000	0	0	21,696	
TOTAL CAPITAL OUTLAY	0	0	94,275	132,130	12,830	0	71,696	
<u>OTHER</u>								
301-501-99901 MISCELLANEOUS	18,741	17,613	12,176	10,404	8,046	0	10,500	
TOTAL OTHER	18,741	17,613	12,176	10,404	8,046	0	10,500	
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TOTAL GENERAL ADMINISTRATION	753,876	608,042	808,530	971,221	584,167	816,100	963,478	

301-GENERAL FUND
MUNICIPAL COURT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----	2023-2024	-----)	(-----	2024-2025	-----)
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED	
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
							DR	WORKSPACE	
<u>PERSONNEL</u>									
301-502-00101 SALARIES	90,073	113,670	122,151	121,170	100,318	66,000	120,335		
301-502-00110 OVERTIME WAGES	0	24	0	500	40	0	500		
301-502-00201 PAYROLL TAXES	6,835	8,522	7,506	9,310	7,977	5,000	9,283		
301-502-00301 RETIREMENT	5,679	7,429	7,731	5,565	6,325	8,000	5,603		
301-502-00501 EMPLOYEE INSURANCE	11,095	11,100	11,938	8,886	7,798	5,700	9,349		
301-502-00505 WORKERS COMP INSURANCE	70	149	120	3,605	0	0	250		
301-502-00701 UNE.MPLOYMENT	8,655	1,934	0	0	0	0	0		
TOTAL PERSONNEL	122,408	142,828	149,446	149,036	122,458	84,700	145,320		
<u>SUPPLIES/MATERIALS</u>									
301-502-10601 POSTAGE	563	232	548	1,500	81	300	1,500		
301-502-10701 OFFICE SUPPLIES	852	638	1,429	1,500	1,239	2,000	2,000		
301-502-10740 FORMS PRINTING	137	0	290	350	0	0	350		
301-502-10902 OFFICE MACHINERY EQUIPMENT	369	0	0	0	0	0	0		
301-502-12401 TRAVEL AND TRAINING	790	2,034	1,965	3,500	2,295	1,000	5,000		
301-502-13001 COMPTROLLERS COURT FEES	27,264	50,990	25,703	40,000	10,541	0	40,000		
301-502-17201 DELINQUENT COLLECTION EXP	1,195	799	1,986	3,600	6,178	0	3,600		
TOTAL SUPPLIES/MATERIALS	31,169	54,694	31,920	50,450	20,335	3,300	52,450		
<u>EQUIP/BUILD MAINTENANCE</u>									
301-502-20901 OFFICE EQUIPMENT	555	1,150	1,249	2,000	0	1,500	2,000		
TOTAL EQUIP/BUILD MAINTENANCE	555	1,150	1,249	2,000	0	1,500	2,000		
<u>UTILITIES</u>									
301-502-51101 UTILITES-TELEPHONE	4,313	2,591	2,106	2,000	1,916	1,000	2,800		
301-502-51201 UTILITIES - CELL PHONE	0	1,381	1,752	2,000	1,225	0	2,000		
301-502-51301 UTILITIES - INTERNET	0	3,691	4,102	4,200	1,083	0	4,000		
TOTAL UTILITIES	4,313	7,662	7,960	8,200	4,224	1,000	8,800		
<u>CONTRACTURAL</u>									
301-502-60100 ETS CREDIT CARD FEES	1,445	2,483	4,111	5,000	0	0	5,000		
301-502-60101 PROFESSIONAL FEES	0	0	0	0	0	500	0		
301-502-60102 LEGAL FEES	27,500	34,966	24,921	27,500	1,998	7,000	20,000		
301-502-60103 CONTRACT !TECH SERVICES	12,711	12,163	16,696	18,000	12,212	0	18,000		
301-502-60901 CONTRACT OFFICE EQUIPMENT	0	0	433	6,000	2,277	0	6,000		
301-502-60950 INCODE RENEWAL	7,344	3,433	3,987	7,000	7,882	1,500	7,500		
301-502-60951 COPSYNC SOFTWARE RENEWAL	0	1,200	2,575	2,575	0	0	2,575		
301-502-69202 RECORDS CONTRACT	1,655	2,505	2,412	2,500	1,280	500	2,500		
301-502-69203 WARRANT COURT SYNC RENEWAL	0	0	3,000	3,000	3,000	0	3,000		
TOTAL CONTRACTURAL	50,655	56,750	58,134	71,575	28,649	9,500	64,575		
TOTAL MUNICIPAL COURT	209,100	263,084	248,710	281,261	175,665	100,000	273,145		

301-GENERAL FUND
POLICE DEPT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----	2023-2024	(-----	2024-2025	(-----
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
PERSONNEL								
301-503-00101 SALARIES	1,187,936	1,222,377	1,287,125	1,427,768	774,052	701,000	1,617,337	
301-503-00102 INCENTIVE PAY	2,816	74,919	62,420	74,990	33,329	0	87,880	
301-503-00103 HOLIDAY PAY	35,953	30,877	25,132	35,268	27,291	0	35,000	
301-503-00110 OVERTIME WAGES	21,572	25,703	43,215	50,750	33,009	9,000	79,500	
301-503-00201 PAYROLL TAXES	92,069	99,784	104,208	118,844	67,569	54,500	139,209	
301-503-00301 RETIREMENT	123,649	117,341	118,466	145,875	86,861	86,000	181,608	
301-503-00501 EMPLOYEE INSURANCE	128,587	132,949	162,859	200,308	101,040	90,000	210,872	
301-503-00505 WORKERS COMP INSURANCE	26,006	24,444	25,129	48,315	0	0	30,000	
301-503-00701 UNEMPLOYMENT	5,396	0	0	4,500	0	0	4,500	
301-503-00801 PHYSICAL FITNESS	0	144	0	1,900	0	4,000	1,900	
TOTAL PERSONNEL	1,623,984	1,728,538	1,828,554	2,108,518	1,123,151	944,500	2,387,806	
SUPPLIES/MATERIALS								
301-503-10105 MED AM/DRUG SCREENING	203	1,037	2,562	3,000	124	0	3,000	
301-503-10220 EMPLOYEE APPRECIATION	1,094	833	5,984	5,500	2,383	0	5,500	
301-503-10601 POSTAGE	252	281	390	1,000	81	0	500	
301-503-10701 OFFICE SUPPLIES	2,574	4,504	8,388	6,000	7,680	7,800	7,500	
301-503-10710 JANITORIAL SUPPLIES	4,133	5,439	6,884	6,000	3,279	0	6,000	
301-503-10740 FORMS PRINTING	144	87	60	500	0	0	500	
301-503-10801 TOOLS & SUPPLIES	218	1,857	135	1,000	75	1,000	5,000	
301-503-11401 PD SAFETY EQUIP/VEST/FIRST AID (4,962)	850	11,003	11,000	0	0	11,000	
301-503-11402 GRANT-POLICE DEPT	76,075	0	243,085	100,000	72,828	0	100,000	
301-503-12401 TRAVEL AND TRAINING	12,305	12,242	14,068	20,000	4,486	7,300	30,000	
301-503-13801 OFFICERS UNIFORMS	23,038	18,116	17,745	20,000	10,301	14,000	20,000	
301-503-16703 NEW OFFICER UNIFORMS	3,076	5,309	2,023	7,500	1,649	500	7,500	
TOTAL SUPPLIES/MATERIALS	118,149	50,555	312,327	181,500	102,887	30,600	196,500	
EQUIP/BUILD MAINTENANCE								
301-503-27101 BUILDING MAINTENANCE	5,139	3,059	(322)	5,000	3,124	2,500	5,000	
301-503-27102 VEHICLE MAINTENANCE	5,906	12,598	17,715	20,000	19,946	0	30,000	
TOTAL EQUIP/BUILD MAINTENANCE	11,045	15,658	17,393	25,000	23,071	2,500	35,000	
DEPT MATERIALS								
301-503-40950 FIREARMS EQUIPMENT	7,674	11,483	3,439	15,000	469	5,500	15,000	
301-503-41301 COMM/RADAR EQUIP/CAMERA	45,864	16,221	31,764	30,000	11,512	10,000	30,000	
301-503-43901 K-9 UNIT	0	1,156	3,607	3,500	221	1,000	3,500	
301-503-43904 BIKE PATROL UNITS	0	815	0	1,000	162	0	1,000	
301-503-43920 NATIONAL NIGHT OUT SUPPLIES	553	806	374	500	99	0	500	
301-503-43925 BLUE SANTA EXPENSES	384	51	(707)	0	1,493	0	0	
301-503-46803 INVESTIGATIVE SUPPLIES/PROCESS	11,992	21,470	11,839	20,000	7,446	1,000	20,000	
TOTAL DEPT MATERIALS	66,466	52,002	50,317	70,000	21,402	17,500	70,000	

301-GENERAL FUND
POLICE DEPT

	2020-2021	2021-2022	2022-2023	(----- CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- 2024-2025 REQUESTED BUDGET DR	(----- 2024-2025 PROPOSED BUDGET WORKSPACE
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL					
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UTILITIES								
301-503-51101 UTILITIES-TELEPHONE	19,972	9,124	11,375	11,500	7,658	20,000	11,500	
301-503-51102 UTILITIES-WIFI	8,250	10,524	10,950	10,500	4,500	0	9,000	
301-503-51103 UTILITIES-CELL PHONE	17,624	18,592	19,007	20,000	13,911	0	20,000	
301-503-56101 UTILITIES-ELECTRIC	6,899	9,138	9,247	10,000	4,776	8,300	10,000	
301-503-56102 UTILITIES-WATER	1,465	1,465	1,344	1,500	742	0	1,500	
301-503-56103 UTILITIES-NATURAL GAS	537	684	771	850	710	0	1,200	
TOTAL UTILITIES	54,747	49,527	52,694	54,350	32,297	28,300	53,200	
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CONTRACTURAL								
301-503-60101 PROFESSIONAL FEES	0	0	0	0	0	500	0	
301-503-60102 LEGAL FEES	27,500	27,500	21,602	27,500	11,873	3,500	17,500	
301-503-60103 CONTRACT ITECH SERVICES	13,611	21,008	22,036	25,000	14,636	0	25,000	
301-503-60901 CONTRACT OFFICE EQUIPMENT	6,062	9,702	11,314	11,000	5,504	5,000	11,000	
301-503-60950 COMPUTER SOFTWARE/SERVICES	8,112	23,267	24,254	25,000	37,162	5,000	61,549	
301-503-61201 DISPATCHER	0	7,200	47,000	47,000	47,000	7,200	60,000	
301-503-61206 CONTRACT SERVICES	930	1,865	2,320	2,000	20,590	0	7,000	
301-503-63701 JANITOR SERVICES	0	0	0	0	0	2,400	17,200	
301-503-65005 LIABILITY INSURANCE	14,139	14,672	15,333	16,850	17,851	10,000	0	
301-503-66603 JUVENILE TRANSPORT	0	0	0	500	0	500	0	
TOTAL CONTRACTURAL	70,354	105,213	143,858	154,850	154,617	34,100	199,249	
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CAPITAL OUTLAY								
301-503-80100 CAPITAL OUTLAY	119,749	109,170	0	60,000	106,442	0	0	
301-503-80115 ENTERPRISE FLEET VEHICLES	0	0	0	0	0	0	54,000	
301-503-82200 NON-CAPITAL OUTLAY	0	0	9,892	0	8,725	0	0	
TOTAL CAPITAL OUTLAY	119,749	109,170	9,892	60,000	115,166	0	54,000	
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OTHER								
301-503-99901 MISCELLANEOUS	0	1,738	(600)	0	178	0	0	
TOTAL OTHER	0	1,738	(600)	0	178	0	0	
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TOTAL POLICE DEPT	2,064,494	2,112,401	2,414,436	2,654,218	1,572,769	1,057,500	2,995,755	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

301-GENERAL FUND
STREETS DEPT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----	2023-2024	(-----	2024-2025	(-----)
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
301-505-00101 SALARIES	260,621	197,531	240,124	231,910	120,989	244,000	244,653	
301-505-00110 OVERTIME WAGES	21,458	14,584	25,617	20,000	12,872	4,000	20,000	
301-505-00201 PAYROLL TAXES	20,355	15,579	19,279	19,348	10,404	18,700	20,292	
301-505-00301 RETIREMENT	29,105	19,195	22,634	23,749	13,771	30,000	26,473	
301-505-00501 EMPLOYEE INSURANCE	45,438	30,628	42,535	44,258	19,265	44,000	46,571	
301-505-00505 WORKERS COMP INSURANCE	14,810	9,378	10,641	7,491	0	0	10,500	
301-505-00701 UNEMPLOYMENT	7,981	0	0	4,500	0	0	3,500	
TOTAL PERSONNEL	399,768	286,895	360,828	351,256	177,301	340,700	371,989	
<u>SUPPLIES/MATERIALS</u>								
301-505-10105 MED AM/DRUG SCREENING	250	228	0	250	0	0	250	
301-505-10701 OFFICE SUPPLIES	112	120	180	250	0	300	250	
301-505-10710 JANITORIAL/BUILDING SUPPLIES	153	2,928	2,409	3,300	2,277	0	4,000	
301-505-10801 TOOLS & SUPPLIES	823	3,864	2,490	2,500	2,227	3,500	4,000	
301-505-11401 STREET SAFETY EQUIPMENT	518	172	1,007	1,500	2,170	500	3,000	
301-505-12401 TRAVEL AND TRAINING	25	365	0	4,000	128	500	5,000	
301-505-13801 UNIFORMS	7,690	10,273	8,756	10,250	5,625	2,000	10,250	
TOTAL SUPPLIES/MATERIALS	9,571	17,950	14,841	22,050	12,428	6,800	26,750	
<u>DEPT MATERIALS</u>								
301-505-43501 CHEMICALS	82	82	0	500	0	500	500	
301-505-45005 SIGN MAINTENANCE	3,132	4,180	8,852	10,000	9,894	2,500	15,000	
301-505-49300 STREET/CURB/DRAINAGE	9,230	2,600	10,772	10,000	7,247	0	15,000	
TOTAL DEPT MATERIALS	12,444	6,862	19,624	20,500	17,141	3,000	30,500	
<u>UTILITIES</u>								
301-505-51101 UTILITIES-TELEPHONE	2,891	0	0	60,623	0	700	0	
301-505-51201 UTILITIES - CELL PHONE	0	1,484	1,183	1,500	1,318	0	2,000	
301-505-51301 UTILITIES - INTERNET	0	1,603	1,463	1,700	200	0	1,700	
301-505-56101 UTILITIES-ELECTRIC	37,436	42,850	47,181	48,000	28,073	52,000	48,000	
TOTAL UTILITIES	40,327	45,937	49,827	111,823	29,591	52,700	51,700	
<u>CAPITAL OUTLAY</u>								
301-505-80100 CAPITAL OUTLAY	332,425	162,462	258,009	270,000	121,101	0	227,099	
301-505-80115 ENTERPRISE FLEET VEHICLES	0	0	0	75,623	0	0	75,623	
TOTAL CAPITAL OUTLAY	332,425	162,462	258,009	345,623	121,101	0	302,722	
TOTAL STREETS DEPT	794,536	520,107	703,129	851,252	357,562	403,200	783,661	

301-GENERAL FUND
PARKS & REC

EXPENDITURES	2020-2021	2021-2022	2022-2023	CURRENT	2023-2024	2024-2025		
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
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<u>PERSONNEL</u>								
301-506-00101 SALARIES	189,384	263,510	285,790	334,538	201,675	331,000	420,593	
301-506-00110 OVERTIME WAGES	9,220	11,347	26,010	14,000	10,392	4,000	18,000	
301-506-00201 PAYROLL TAXES	14,484	19,806	21,606	26,718	15,914	25,500	33,594	
301-506-00301 RETIREMENT	19,327	24,909	25,391	29,526	21,306	40,500	37,819	
301-506-00501 EMPLOYEE INSURANCE	29,863	41,898	48,953	62,128	33,222	62,000	83,994	
301-506-00505 WORKERS COMP INSURANCE	5,380	5,781	5,322	10,345	0	0	7,500	
301-506-00701 UNEMPLOYMENT	9,963	5,567	0	4,500	0	0	4,500	
TOTAL PERSONNEL	277,621	372,818	413,073	481,755	282,509	463,000	606,000	
<u>SUPPLIES/MATERIALS</u>								
301-506-10105 MED AM/DRUG SCREENING	50	112	349	350	212	0	300	
301-506-10710 JANITORIAL/BUILDING SUPPLIES	5,464	4,647	6,683	6,100	4,945	0	6,500	
301-506-10801 TOOLS & SUPPLIES	548	940	4,038	2,000	1,835	5,500	2,000	
301-506-11401 SAFETY/SUPPLIES EQUIPMENT	0	828	1,650	2,000	522	500	2,000	
301-506-12401 TRAVEL AND TRAINING	0	240	213	1,000	0	500	1,000	
301-506-13801 UNIFORMS	5,002	7,002	8,098	10,000	7,370	2,600	12,500	
TOTAL SUPPLIES/MATERIALS	11,064	13,769	21,031	21,450	14,883	9,100	24,300	
<u>DEPT MATERIALS</u>								
301-506-43501 CHEMICALS & FERTILIZERS	935	550	96	1,500	254	1,500	1,500	
301-506-47601 GROUNDS MAINTENANCE	8,800	8,746	10,634	10,000	6,758	12,000	10,000	
301-506-49201 MOSQUITO CONTROL	500	642	45	2,000	0	0	2,500	
TOTAL DEPT MATERIALS	10,234	9,938	10,775	13,500	7,012	13,500	14,000	
<u>UTILITIES</u>								
301-506-51101 UTILITIES-TELEPHONE	2,043	0	0	0	0	1,000	0	
301-506-51201 UTILITIES - CELL PHONE	0	1,549	1,447	1,452	1,693	0	2,500	
301-506-51301 UTILITIES - INTERNET	0	984	1,462	1,650	200	0	1,650	
301-506-56101 UTILITIES-ELECTRIC	10,035	13,765	13,576	15,000	7,746	20,000	15,000	
301-506-56102 UTILITIES-WATER	16,532	19,007	12,959	16,000	8,222	0	15,000	
TOTAL UTILITIES	28,610	35,306	29,445	34,102	17,861	21,000	34,150	
<u>CAPITAL OUTLAY</u>								
301-506-80100 CAPITAL OUTLAY	11,620	32,688	31,829	82,500	0	0	60,000	
301-506-80115 ENTERPRISE FLEET VEHICLES	0	0	0	71,494	0	0	71,494	
TOTAL CAPITAL OUTLAY	11,620	32,688	31,829	153,994	0	0	131,494	
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TOTL PARKS & REC	339,149	464,518	506,152	704,801	322,266	506,600	809,944	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

301-GENERAL FUND
SERVICE DEPT

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----	2023-2024	-----)	(-----	2024-2025	-----)
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED	
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	
							DR	WORKSPACE	
<u>PERSONNEL</u>									
301-507-00101 SALARIES	15,817	16,139	7,058	15,231	0	0	16,277		
301-507-00110 OVERTIME	657	664	109	800	0	0	1,500		
301-507-00201 PAYROLL TAXES	1,000	1,240	571	1,227	0	0	1,360		
301-507-00301 RETIREMENT	1,767	1,418	658	1,506	0	0	1,670		
301-507-00501 EMPLOYEE INSURANCE	2,136	2,119	1,054	2,805	0	0	3,175		
301-507-00505 WORKERS COMP INSURANCE	1,038	930	1,023	499	0	0	1,100		
TOTAL PERSONNEL	22,415	22,510	10,472	22,068	0	0	25,082		
<u>SUPPLIES/MATERIALS</u>									
301-507-10801 TOOLS/SUPPLIES	2,267	1,472	1,133	4,000	695	0	4,000		
TOTAL SUPPLIES/MATERIALS	2,267	1,472	1,133	4,000	695	0	4,000		
<u>EQUIP/BUILD MAINTENANCE</u>									
301-507-30103 FUEL,TIRES	28,625	43,077	50,294	50,000	28,539	0	45,000		
301-507-30105 TIRES	0	100	802	1,000	195	0	1,000		
301-507-30107 LUBE & SUPPLIES/MINOR REPAIR	10,553	17,335	27,479	20,000	12,271	0	20,000		
301-507-30108 VEHICLE MAJOR REPAIRS	18,950	7,749	3,261	20,000	4,447	0	15,000		
301-507-30110 EQUIPMENT MAJOR REPAIRS	7,395	40,430	48,330	32,500	16,594	0	35,000		
TOTAL EQUIP/BUILD MAINTENANCE	65,524	108,691	130,166	123,500	62,046	0	116,000		
<u>CAPITAL OUTLAY</u>									
TOTAL SERVICE DEPT	90,207	132,673	141,771	149,568	62,741	0	145,082		

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

301-GENERAL FUND
POOL DEPT

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<u>PERSONNEL</u>								
301-508-00101 SALARIES	58,118	57,855	62,734	68,423	11,161	28,000	71,316	
301-508-00110 OVERTIME WAGES	0	0	476	0	0	0	0	
301-508-00201 PAYROLL TAXES	4,422	4,430	4,839	5,279	874	2,200	5,501	
301-508-00505 WORKERS COMP INSURANCE	1,241	1,065	1,143	2,146	0	0	1,500	
301-508-00701 UNEMPLOYMENT	1,420	408	0	1,000	0	0	1,000	
TOTAL PERSONNEL	65,202	63,758	69,192	76,848	12,035	30,200	79,317	
<u>SUPPLIES/MATERIALS</u>								
301-508-10220 EMPLOYEE APPRECIATION	357	258	214	200	0	0	200	
301-508-10701 OFFICE SUPPLIES	96	9	173	200	22	500	200	
301-508-12401 TRAVEL AND TRAINING	0	450	1,528	1,500	0	250	1,500	
TOTAL SUPPLIES/MATERIALS	453	699	1,915	1,900	22	750	1,900	
<u>EQUIP/BUILD MAINTENANCE</u>								
301-508-27601 MAINTENANCE	12,099	18,555	11,507	19,000	9,964	2,500	19,000	
TOTAL EQUIP/BUILD MAINTENANCE	12,099	18,555	11,507	19,000	9,964	2,500	19,000	
<u>DEPT MATERIALS</u>								
301-508-43501 CHEMICALS	18,444	22,650	27,971	30,000	28,771	16,000	30,000	
301-508-43908 MINOR POOL SUPPLIES/EQUIPMENT	958	3,171	2,960	4,000	1,171	1,500	4,000	
TOTAL DEPT MATERIALS	19,402	25,821	30,930	34,000	29,942	17,500	34,000	
<u>UTILITIES</u>								
301-508-51101 UTILITIES-TELEPHONE	748	357	1,000	550	281	1,200	550	
301-508-56101 UTILITIES-ELECTRIC	8,990	8,126	8,157	10,000	7,479	10,000	121000	
TOTAL UTILITIES	9,738	8,483	9,157	10,550	7,760	11,200	12,550	
<u>CAPITAL OUTLAY</u>								
301-508-80100 CAPITAL OUTLAY	0	0	8,936	5,000	0	0	5,000	
TOTAL CAPITAL OUTLAY	0	0	8,936	5,000	0	0	5,000	
TOTAL POOL DEPT	106,895	117,315	131,636	147,298	59,724	62,150	151,767	

301-GENERAL FUND
MAYOR & CITY COUNCIL

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----	2023-2024	(-----	2024-2025	(-----)
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
301-509-00101 SALARIES	6,650	4,750	5,700	5,700	3,650	5,700	5,700	
TOTAL PERSONNEL	6,650	4,750	5,700	5,700	3,650	5,700	5,700	
<u>SUPPLIES/MATERIALS</u>								
301-509-10201 DUES & MEMBERSHIPS-PL 1	175	100	175	350	0	0	350	
301-509-10202 DUES & MEMBERSHIPS - PL 2	250	100	100	350	39	0	350	
301-509-10203 DUES & MEMBERSHIPS - PL3	100	190	100	350	0	0	350	
301-509-10204 DUES & MEMBERSHIPS - PL4	250	100	100	350	0	0	350	
301-509-10205 DUES & MEMBERSHIPS - PL5	250	190	100	350	0	0	350	
301-509-10206 DUES & MEMBERSHIPS - MAYOR	100	100	100	350	39	0	350	
301-509-10701 OFFICE SUPPLIES	4,361	3,675	2,529	2,500	564	1,000	2,500	
301-509-10705 MEETING EXPENSES	2,676	1,785	5,003	3,000	531	0	3,000	
301-509-12401 TRAVEL & TRAINING COUNCIL PL 1	240	827	1,099	1,500	1,287	5,000	1,500	
301-509-12402 TRAVEL & TRAINING COUNCIL PL 2	711	1,932	149	1,500	117	0	1,500	
301-509-12403 TRAVEL & TRAINING COUNCIL PL 3	443	2,281	1,465	1,500	138	0	1,500	
301-509-12404 TRAVEL & TRAINING COUNCIL PL 4	415	1,617	769	1,500	1,146	0	1,500	
301-509-12405 TRAVEL & TRAINING COUNCIL PL 5	595	2,365	1,832	1,500	3,594	0	1,500	
301-509-12406 TRAVEL & TRAINING MAYOR	220	128	1,361	1,500	773	0	1,500	
TOTAL SUPPLIES/MATERIALS	10,786	15,391	14,882	16,600	8,229	6,000	16,600	
<u>DEPT MATERIALS</u>								
301-509-40301 ELECTION EXPENSE-CITY	52,058	14,078	30,773	100,000	18,622	26,000	100,000	
TOTAL DEPT MATERIALS	52,058	14,078	30,773	100,000	18,622	26,000	100,000	
<u>UTILITIES</u>								
301-509-51101 UTILITIES-TELEPHONE	5,612	0	0	0	0	4,400	0	
301-509-51201 UTILITIES - CELL PHONE	0	5,606	5,535	5,000	3,011	0	5,000	
TOTAL UTILITIES	5,612	5,606	5,535	5,000	3,011	4,400	5,000	
<u>CONTRACTURAL</u>								
301-509-60202 LEGAL FEES - SPECIAL COUNCIL	0	14,708	73,167	42,500	18,471	0	42,500	
TOTAL CONTRACTURAL	0	14,708	73,167	42,500	18,471	0	42,500	
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TOTAL MAYOR & CITY COUNCIL	75,106	54,532	130,056	169,800	51,982	42,100	169,800	

REVENUE OVER/ (UNDER)	EXPENDITURES	293,984	2,484,451	929,203	174	1,159,227	565,078	0
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CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

311-REFUSE FUND

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
REFUSE								
=====								
COLLECTIONS								
311-441-43010 REFUSE RES COLLECTIONS	615,646	645,396	679,720	712,500	493,132	490,000	(740,000)	
311-441-43011 REFUSE COM COLLECTIONS	647,235	686,619	725,075	760,000	523,606	400,000	(790,000)	
311-441-43012 REFUSE RATE DISCOUNT	(8,352)	(9,117)	(10,026)	(8,500)	(6,816)	0	10,000	
311-441-43022 REFUSE PENALTY	27,011	27,776	30,526	29,500	23,422	20,000	(35,000)	
311-441-43030 REFUSE BRUSH	0	0	0	0	0	3,000	0	
TOTAL COLLECTIONS	1,281,540	1,350,674	1,425,294	1,493,500	1,033,344	913,000	(1,555,000)	
MISCELLANEOUS								
TOTAL REFUSE	1,281,540	1,350,674	1,425,294	1,493,500	1,033,344	913,000	(1,555,000)	
TOTAL REVENUES	1,281,540	1,350,674	1,425,294	1,493,500	1,033,344	913,000	(1,555,000)	

311-REFUSE FUND
REFUSE

	2020-2021	2021-2022	2022-2023	CURRENT	2023-2024	2023-2024	2024-2025	
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	PROJECTED	REQUESTED	PROPOSED
					ACTUAL	YEAR END	BUDGET	BUDGET
							;IR	WORKSPACE
CONTRACTURAL								
311-541-60120 ALLIED WASTE RESIDENTIAL	490,739	513,181	637,726	670,000	383,138	355,000	710,000	
311-541-60125 ALLIED WASTE COMMERCIAL	575,326	618,977	676,603	630,000	430,054	340,000	695,000	
TOTAL CONTRACTURAL	1,066,065	1,132,158	1,314,328	1,300,000	813,193	695,000	1,405,000	
EXP CATEGORY 70 THRU 79								
OTHER								
311-541-90000 CONTINGENCY ALLOCATION	0	0	0	0	0	18,000	0	
311-541-90301 TRANSFER OUT - GENERAL FUND	100,000	124,000	165,000	193,500	0	200,000	150,000	
TOTAL OTHER	100,000	124,000	165,000	193,500	0	218,000	150,000	
TOTAL REFUSE	1,166,065	1,256,158	1,479,328	1,493,500	813,193	913,000	1,555,000	
TOTAL EXPENDITURES	1,166,065	1,256,158	1,479,328	1,493,500	813,193	913,000	1,555,000	
REVENUE OVER/ (UNDER) EXPENDITURES	115,475	94,517	(54,035)	0	220,152	0	(3,110,000)	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

331-CEMETERY FUND

	2020-2021	2021-2022	(----- 2022-2023 -----)	2023-2024	(----- 2024-2025 -----)		
REVENUES	ACTUAL	ACTUAL	ACTUAL	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				ACTUAL	YEAR END	BUDGET	BUDGET
						DR	WORKSPACE
<hr/>							
CEMETERY							
=====							
CEMETERY PLOT SALES							
331-431-49000 TRF IN FUND BALANCE	0	0	0	8,388	0	0	
331-431-49031 SALE OF CEMETERY LOTS	15,500	16,350	15,725	16,500	17,425	150,000	17,500
TOTAL CEMETERY PLOT SALES	15,500	16,350	15,725	24,888	17,425	150,000	17,500
TRANSFERS							
MISCELLANEOUS							
<hr/>							
TOTAL CEMETERY	15,500	16,350	15,725	24,888	17,425	150,000	17,500
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TOTAL REVENUES	15,500	16,350	15,725	24,888	17,425	150,000	17,500

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

400-HOTEL/MOTEL FUND

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
GENERAL ADMINISTRATION								
=====								
TAXES								
400-401-41802 HOTEL/MOTEL TAX	218,182	140,087	393,580	255,000	187,513	300,000	275,000	
TOTAL TAXES	218,182	140,087	393,580	255,000	187,513	300,000	275,000	
TRANSFERS								
MISCELLANEOUS								
400-401-49950 RESERVE BALANCE DRAW	0	0	0	60,200	0	0	0	
TOTAL MISCELLANEOUS	0	0	0	60,200	0	0	0	
TOTAL GENERAL ADMINISTRATION								
	218,182	140,087	393,580	315,200	187,513	300,000	275,000	
TOTAL REVENUES								
	218,182	140,087	393,580	315,200	187,513	300,000	275,000	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

415-STREET MAINTENANCE TAX

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>								
STREET MAINTENANCE =====								
TAXES								
415-410-41401 STREET MAINTENANCE TAX	517,153	583,541	609,970	647,500	411,995	380,000	0	
TOTAL TAXES	517,153	583,541	609,970	647,500	411,995	380,000	0	
RENTALS								
MISCELLANEOUS								
<hr/>								
TOTAL STREET MAINTENANCE	517,153	583,541	609,970	647,500	411,995	380,000	0	
<hr/>								
TOTAL REVENUES	517,153	583,541	609,970	647,500	411,995	380,000	0	

420-CHILD SAFETY

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
CHILD SAFETY								

FINES								
420-401-42101 MUNICIPAL COURT FINES	262	212	373	350	760	400	500	
TOTAL FINES	262	212	373	350	760	400	500	
MISCELLANEOUS								
420-401-49910 INTEREST INCOME	0	5	27	20	21	0	25	
TOTAL MISCELLANEOUS	0	5	27	20	21	0	25	
TOTAL CHILD SAFETY	262	217	400	370	781	400	525	
TOTAL REVENUES	262	217	400	370	781	400	525	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

430-MUNICIPAL COURT TECHNOLOG

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
COURT TECHNOLOGY =====								
FINES								
430-401-42101 MUNICIPAL COURT FINES	1,243	2,025	3,200	2,000	2,238	3,500	3,500	
TOTAL FINES	1,243	2,025	3,200	2,000	2,238	3,500	3,500	
MISCELLANEOUS								
430-401-49910 INTEREST INCOME	14	29	78	65	71	0	80	
TOTAL MISCELLANEOUS	14	29	78	65	71	0	80	
TOTAL COURT TECHNOLOGY								
	1,257	2,054	3,278	2,065	2,309	3,500	3,580	
TOTAL REVENUES								
	1,257	2,054	3,278	2,065	2,309	3,500	3,580	

440-MUNICIPAL COURT -SECURITY

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>								
COURT SECURTY								
<hr/>								
<u>FINES</u>								
440-401-42101 MUNICIPAL COURT FINES	1,295	2,183	3,623	2,000	2,644	2,600	3,500	
TOTAL FINES	1,295	2,183	3,623	2,000	2,644	2,600	3,500	
<hr/>								
<u>MISCELLANEOUS</u>								
440-401-49910 INTEREST INCOME	13	43	218	180	177	0	200	
TOTAL MISCELLANEOUS	13	43	218	180	177	0	200	
<hr/>								
TOTAL COURT SECURTY	1,308	2,226	3,841	2,180	2,821	2,600	3,700	
<hr/>								
TOTAL REVENUES	1,308	2,226	3,841	2,180	2,821	2,600	3,700	

450-STATE FORFEITURE

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							IR	WORKSPACE
<hr/>								
<u>FORFEITURE</u>								
<hr/>								
<u>GRANTS/DONATIONS</u>								
<hr/>								
<u>MISCELLANEOUS</u>								
450-401-49904 FORFEITURES RECV	0	0	0	0	0	4,000	0	
450-401-49905 SALE OF SEIZED PROPERTY	3,164	2,450	0	0	0	0	0	
450-401-49906 SEIZED FUNDS RECEIVED	0	3,079	0	0	0	0	0	
450-401-49910 INTEREST INCOME	49	100	410	300	307	0	200	
TOTAL MISCELLANEOUS	3,213	5,629	410	300	307	4,000	200	
<hr/>								
TOTAL FORFEITURE	3,213	5,629	410	300	307	4,000	200	
<hr/>								
TOTAL REVENUES	3,213	5,629	410	300	307	4,000	200	

453-LEOSE-OFFICER TRAINING

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
ADMINISTRATION								
=====								
GRANTS/DONATIONS								
453-401-48512 LEOSE ALLOCATION	1,031	1,281	1,237	1,500	3,481	0	3,000	
TOTAL GRANTS/DONATIONS	1,031	1,281	1,237	1,500	3,481	0	3,000	
TOTAL ADMINISTRATION								
	1,031	1,281	1,237	1,500	3,481	0	3,000	
TOTAL REVENUES								
	1,031	1,281	1,237	1,500	3,481	0	3,000	

460-RECREATIONAL FEE FUND

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
NON DEPARTMENTAL								
<u>=====</u>								
PARKS & RECREATION FEES								
460-401-46101 SPORT COMPLEX RENTAL	10,970	10,398	9,729	10,000	3,600	0	10,000	
TOTAL PARKS & RECREATION FEES	10,970	10,398	9,729	10,000	3,600	0	10,000	
<hr/>								
TOTAL NON DEPARTMENTAL	10,970	10,398	9,729	10,000	3,600	0	10,000	
RECREATIONAL FEE								
<u>=====</u>								
CHARGES FOR SERVICES								
460-421-43701 RECREATIONAL UTILITY FEES	33,258	34,599	35,890	35,000	24,781	30,000	37,000	
TOTAL CHARGES FOR SERVICES	33,258	34,599	35,890	35,000	24,781	30,000	37,000	
<hr/>								
GRANTS/DONATIONS								
<hr/>								
TRANSFERS								
<hr/>								
MISCELLANEOUS								
460-421-49901 MISCELLANEOUS	0	0	0	3,500	0	0	3,500	
460-421-49915 CONTRIBUTIONS 4B	0	50,000	50,000	25,000	0	0	25,000	
TOTAL MISCELLANEOUS	0	50,000	50,000	28,500	0	0	28,500	
<hr/>								
TOTAL RECREATIONAL FEE	33,258	84,599	85,890	63,500	24,781	30,000	65,500	
<hr/>								
TOTAL REVENUES	44,228	94,997	95,619	73,500	28,381	30,000	75,500	

460-RECREATIONAL FEE FUND
PARKS & REC

	2020-2021	2021-2022	2022-2023	(-----	2023-2024	-----)	(-----	2024-2025	-----)
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED	
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET	WORKSPACE
							DR		
<u>SUPPLIES/MATERIALS</u>									
460-506-10710 JANITORIAL/BUILDING SUPPLIES	4,630	6,054	5,791	6,000	5,134	0	6,000		
TOTAL SUPPLIES/MATERIALS	4,630	6,054	5,791	6,000	5,134	0	6,000		
<u>DEPT MATERIALS</u>									
460-506-43501 CHEMICALS & FERTILIZERS	802	9,453	3,653	5,000	5,565	0	6,000		
460-506-47601 GROUNDS MAINTENANCE	4,883	23,237	7,332	5,000	4,202	0	5,000		
460-506-47610 MOWING SERVICE	0	23,056	11,872	25,000	0	0	0		
460-506-49201 MOSQUITO CONTROL	0	858	4,081	1,000	0	0	2,000		
TOTAL DEPT MATERIALS	5,684	56,603	26,938	36,000	9,767	0	13,000		
<u>UTILITIES</u>									
460-506-56101 UTILITIES - ELECTRIC	16,936	22,095	17,586	20,000	12,171	0	20,000		
TOTAL UTILITIES	16,936	22,095	17,586	20,000	12,171	0	20,000		
<u>CONTRACTURAL</u>									
460-506-61206 CONTRACT SERVICES	0	0	850	1,000	92	0	1,000		
TOTAL CONTRACTURAL	0	0	850	1,000	92	0	1,000		
<u>EXP CATEGORY 70 THRU 79</u>									
<u>CAPITAL OUTLAY</u>									
460-506-80100 CAPITAL OUTLAY	0	0	9,047	10,500	5,406	0	35,500		
TOTAL CAPITAL OUTLAY	0	0	9,047	10,500	5,406	0	35,500		
<u>OTHER</u>									
460-506-90301 TRF OUT - GENERAL FUND	0	0	0	0	0	30,000	0		
TOTAL OTHER	0	0	0	0	0	30,000	0		
TOTAL PARKS & REC	27,250	84,752	60,212	73,500	32,571	30,000	75,500		
TOTAL EXPENDITURES	27,250	84,752	60,212	73,500	32,571	30,000	75,500		
REVENUE OVER/ (UNDER) EXPENDITURES	16,978	10,245	35,407	0	(4,190)	0	0		

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

570-4A CORPORATION

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
NON-DEPARTMENTAL =====								
TAXES								
570-401-41401 SALES TAX	517,363	583,541	609,970	647,500	411,995	380,000	666,925	
TOTAL TAXES	517,363	583,541	609,970	647,500	411,995	380,000	666,925	
PARKS & RECREATION FEES								
570-401-46405 ARENA RENTAL	0	0	3,600	3,000	800	0	2,000	
570-401-46410 CIVIC CENTER RENTAL	22,170	53,780	123,521	80,000	53,025	0	90,000	
570-401-46415 GYM RENTAL	24,650	31,300	27,938	30,000	15,235	0	22,500	
570-401-46420 CONCESSION SALES	23,966	60,825	86,911	70,000	51,613	65,000	80,000	
570-401-46516 JULY 4th EVENT	0	1,825	1,600	0	1,475	0	0	
570-401-46517 HOLIDAY EXTRAVAGANZA	0	0	605	0	0	0	0	
570-401-46518 CINCO DE MAYO CELEBRATION	0	0	375	0	0	0	0	
TOTAL PARKS & RECREATION FEES	70,786	147,730	244,550	183,000	122,148	65,000	194,500	
TRANSFERS								
570-401-49300 CONTRIBUTION FROM GOVERNMENT	0	0	572,138	0	0	0	0	
TOTAL TRANSFERS	0	0	572,138	0	0	0	0	
MISCELLANEOUS								
570-401-49901 MISCELLANEOUS	4,037	2,835	3,930	2,760	1,840	0	2,760	
570-401-49910 INTEREST	8	8	1	0	1	0	0	
TOTAL MISCELLANEOUS	4,045	2,843	3,931	2,760	1,841	0	2,760	
TOTAL NON-DEPARTMENTAL								
	592,195	734,114	1,430,589	833,260	535,984	445,000	864,185	
TOTAL REVENUES								
	592,195	734,114	1,430,589	833,260	535,984	445,000	864,185	

570-4A CORPORATION
CIVIC CENTER

EXPENDITURES	(----- 2023-2024 -----) (----- 2024-2025 -----)							
	2020-2021	2021-2022	2022-2023	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
	ACTUAL	ACTUAL	ACTUAL	BUDGET	ACTUAL	YEAR END	BUDGET DR	BUDGET WORKSPACE
<u>PERSONNEL</u>								
570-520-00101 SALARIES	0	0	0	0	0	0	113,486	
570-520-00110 OVERTIME WAGES	0	0	0	0	0	0	5,625	
570-520-00201 PAYROLL TAXES	0	0	0	0	0	0	8,682	
570-520-00301 RETIREMENT	0	0	0	0	0	0	10,657	
570-520-00501 EMPLOYEE INSURANCE	0	0	0	0	0	0	23,289	
570-520-00505 WORKERS COMP INSURANCE	0	0	0	0	0	0	1,000	
570-520-00701 UNEMPLOYMENT	0	0	0	0	0	0	2,500	
TOTAL PERSONNEL	0	0	0	0	0	0	165,239	
<u>SUPPLIES/MATERIALS</u>								
570-520-10105 MED AM/DRUG SCREENING	0	0	196	200	0	0	200	
570-520-10201 DUES	0	36	60	100	0	0	100	
570-520-10601 POSTAGE	102	150	390	1,200	81	0	1,200	
570-520-10701 OFFICE SUPPLIES	379	1,400	1,340	3,000	284	0	3,000	
570-520-10710 JANITORIAL/BUILDING SUPPLIES	31,878	29,793	37,177	30,000	26,074	0	40,000	
570-520-11204 ADVERTISING/MARKETING	5,881	10,306	751	6,000	0	0	6,000	
570-520-11207 DUES/LICENSING	418	778	444	500	0	0	500	
570-520-12401 TRAVEL AND TRAINING	0	2,809	1,098	2,500	0	0	2,500	
570-520-13801 UNIFORMS	1,266	2,541	1,262	2,600	2,296	0	3,500	
570-520-17412 ALCOHOL LICENSING FEE'S	0	3,068	0	3,100	0	2,600	3,100	
TOTAL SUPPLIES/MATERIALS	39,924	50,882	42,719	49,200	28,735	2,600	60,100	
<u>EQUIP/BUILD MAINTENANCE</u>								
570-520-27102 BUILDING EXPENSES	73,408	(8,408)	49,335	40,000	41,439	0	40,000	
570-520-31100 SALES TAX-COMPTROLLER	789	2,712	4,041	8,000	27,495	9,000	9,000	
TOTAL EQUIP/BUILD MAINTENANCE	74,197	(5,697)	53,376	48,000	68,933	9,000	49,000	
<u>DEPT MATERIALS</u>								
570-520-41205 EQUIPMENT RENTAL	714	0	0	0	415	0	500	
570-520-43701 CONTRACT LABOR & CLEANING	16,337	18,429	21,138	50,000	10,239	0	50,000	
570-520-47410 CONCESSION-BEVERAGES	13,077	19,169	33,476	40,000	12,983	34,130	40,000	
570-520-47411 CONCESSION-SUPPLIES	1,008	2,955	12,757	11,000	4,183	29,130	11,000	
570-520-47450 SPONSORED EVENTS	0	849	0	1,000	0	0	10,000	
570-520-47451 HOLIDAY EXTRAVAGANZA	0	1,072	0	0	0	0	0	
570-520-47452 JULY 4TH EVENT	0	23,640	22,572	30,000	8,263	0	30,000	
570-520-47453 CINCO DE MAYO CELEBRATION	0	3,675	6,045	0	0	0	0	
570-520-47457 FALL FEST	0	0	2,758	0	0	0	0	
570-520-47458 MARIACHI EVENT	0	0	11,978	0	0	0	0	
TOTAL DEPT MATERIALS	31,136	69,789	110,723	132,000	36,082	63,260	141,500	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

580-FEDC - 4B

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
ADMINISTRATION								
=====								
TAXES								
580-401-41401 SALES TAX	1,034,726	1,167,082	1,219,940	1,295,000	823,989	0	1,333,850	
TOTAL TAXES	1,034,726	1,167,082	1,219,940	1,295,000	823,989	0	1,333,850	
GRANTS/DONATIONS								
580-401-48502 SALE OF MEMORIAL BRICKS	300	50	250	0	100	0	0	
TOTAL GRANTS/DONATIONS	300	50	250	0	100	0	0	
MISCELLANEOUS								
580-401-49901 MISCELLANEOUS	10,139	8,044	14,618	15,000	12,980	0	15,000	
580-401-49908 PROCEEDS-SALE OF PROPOERTY	0	143,352	0	0	0	0	0	
580-401-49910 BANK INTEREST	1,882	5,984	28,616	15,000	49,179	0	80,000	
580-401-49950 FUND BALANCE DRAW	0	0	0	693,248	0	0	0	
TOTAL MISCELLANEOUS	12,022	157,380	43,234	723,248	62,160	0	95,000	
TOTAL ADMINISTRATION	1,047,048	1,324,512	1,263,424	2,018,248	886,249	0	1,428,850	
TOTAL REVENUES	1,047,048	1,324,512	1,263,424	2,018,248	886,249	0	1,428,850	

580-FEDC - 4B
ADMINISTRATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(-----	2023-2024	(-----	2024-2025	-----)
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>PERSONNEL</u>								
580-501-00101 SALARIES	127,114	135,601	128,933	165,650	68,713	0	195,031	
580-501-00110 OVERTIME WAGES	14	928	1,595	0	0	0	0	
580-501-00201 PAYROLL TAXES	9,315	9,782	10,248	12,673	5,278	0	14,920	
580-501-00301 RETIREMENT	4,433	12,226	12,660	15,555	5,892	0	18,313	
580-501-00501 EMPLOYEE INSURANCE	13,538	14,812	15,315	17,698	7,550	0	18,622	
580-501-00505 WORKERS COMP INSURANCE	291	266	266	5,152	0	0	350	
580-501-00701 UNEMPLOYMENT	0	0	0	0	0	0	5,000	
TOTAL PERSONNEL	154,705	173,615	169,017	216,728	87,433	0	252,236	
<u>SUPPLIES/MATERIALS</u>								
580-501-10201 MEMBERSHIP DUES	2,600	3,544	1,478	6,000	3,935	0	6,000	
580-501-10202 SUBSCRIPTIONS	229	2,039	3,320	3,000	3,000	0	3,000	
580-501-10208 FILING FEES	55	77	17	100	6	0	0	
580-501-10601 POSTAGE	516	203	409	500	85	0	500	
580-501-10701 OFFICE SUPPLIES	2,973	1,297	2,291	3,500	1,277	0	3,500	
580-501-10705 MEETING EXPENSE	2,308	3,301	2,949	5,000	1,388	0	2,000	
580-501-10801 VETERANS MONUMENT PARK	754	0	912	2,000	3,168	0	0	
580-501-11204 ADVERTISING/MARKETING	35,080	30,955	36,499	50,000	11,697	0	129,500	
580-501-11205 CELEBRATE AMERICA	0	15,000	15,000	15,000	0	0	0	
580-501-11206 CHRISTMAS DECORATIONS	5,734	10,252	17,634	10,000	3,468	0	0	
580-501-11207 POW WOW	0	0	10,000	10,000	10,000	0	0	
580-501-12401 TRAVEL/TRAINING	3,068	11,828	19,732	15,000	6,865	0	19,000	
580-501-12501 RETAIL COACH	10,000	10,000	10,000	10,000	10,000	0	0	
TOTAL SUPPLIES/MATERIALS	63,318	88,496	120,242	130,100	54,890	0	163,500	
<u>EQUIP/BUILD MAINTENANCE</u>								
580-501-30103 FUEL	831	1,505	1,091	2,500	402	0	2,500	
580-501-30107 LUBE & SUPPLIES	319	1,082	740	1,500	850	0	1,500	
TOTAL EQUIP/BUILD MAINTENANCE	1,150	2,587	1,832	4,000	1,252	0	4,000	
<u>UTILITIES</u>								
580-501-51101 UTILITIES - TELEPHONE	111	621	692	650	600	0	0	
580-501-51102 UTILITIES-WIRELESS	7,376	4,106	5,677	7,000	2,790	0	6,500	
580-501-56101 UTILITIES-ELECTRIC	1,179	4,895	3,021	10,000	2,604	0	4,000	
TOTAL UTILITIES	8,666	9,622	9,389	17,650	5,994	0	10,500	
<u>CONTRACTURAL</u>								
580-501-60004 PROFESSIONAL/SERVICE/GRANTS	62	49,881	60,500	60,000	40,000	0	60,000	
580-501-60100 BANK ACCT SERVICE FEES	1,946	2,355	0	2,400	573	0	2,400	
580-501-60101 CONTRACT SERVICES	0	0	0	0	23,585	0	45,000	
580-501-60102 LEGAL FEES	39,284	39,585	66,074	40,000	22,857	0	40,000	
580-501-60103 CONTRACT ITECH SERVICES	12,902	9,266	8,776	12,000	7,971	0	12,000	
580-501-60104 FACADE GRANTS	62,323	36,947	19,490	50,000	3,470	0	48,098	
580-501-60105 PROFESSIONAL - AUDIT FEES	13,252	11,732	10,000	12,000	15,400	0	15,400	
580-501-60106 SPECIAL COUNCIL/LITIGATION	0	0	0	60,000	0	0	60,000	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

580-FEDC - 4B
ADMINISTRATION

EXPENDITURES	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 ACTUAL	(----- 2023-2024 -----)					(----- 2024-2025 -----)	
				CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET	DR	WORKSPACE
580-501-60107 SOFTWARE	0	0	0	5,000	8,003	0	17,100			
580-501-60109 HEALTH REIMBURSEMENT ARAGNMENT	2,000	3,065	2,000	4,000	0	0	4,000			
580-501-60110 FELPS C S T MAINTENANCE/OPERATI	0	0	39,847	10,000	15,370	0	33,000			
580-501-60111 FELPS 181 MAINTENANCE/OPERATIN	0	0	15,192	10,000	11,305	0	20,000			
580-501-60112 BUISINESS LOOP MAINT/OPERATING	0	0	0	5,000	6,960	0	0			
580-501-60113 VETERAN'S BUS PARK MAINTENANCE	0	0	0	600	900	0	1,700			
580-501-60115 GENERAL ACCOUNTING/CITY SVCS	4,200	4,200	6,000	48,000	24,000	0	48,000			
580-501-60116 CITY PARKS MAINTENANCE & DEVEL	30,684	36,208	7,016	30,000	12,461	0	30,000			
580-501-60117 NEW BUSINESS DEVELOPMENT	143,449	106,135	66,687	90,000	0	0	90,000			
580-501-60119 DOWNTOWN SIDEWALK LIGHTING	0	0	0	15,000	910	0	0			
580-501-60121 SIDEWALK INFRASTRUCTURE	25,703	0	0	0	0	0	0			
580-501-60122 CONTINGENT - FUND DRAW	0	10,704	0	0	0	0	0			
580-501-60123 FELPS RENOVATIONS	0	22,176	51,345	450,473	121,271	0	0			
580-501-60124 DEPOT RENOVATIONS	0	0	0	118,000	0	0	0			
580-501-60125 HIKE AND BIKE MATCH	0	7,653	0	36,200	0	0	0			
580-501-60126 FELPS PURCHASE	138,200	467	0	0	0	0	0			
580-501-60127 DOWNTOWN BUILDING LIGHTING	0	0	1,360	49,040	219	0	0			
580-501-60128 FEDC BUSINESS LOOP PROJECT	0	0	420	6,000	0	0	6,000			
580-501-60129 FLORESVILLE SIGNAGE	0	0	0	50,000	0	0	0			
580-501-60130 CHAMBER MEMBERSHIPS	0	0	0	10,000	1,030	0	5,000			
580-501-60910 LEASED OFFICE EQUIPMENT	7,930	12,228	12,950	12,000	9,585	0	12,000			
580-501-60940 WEBSITE/TECHNOLOGY	7,517	4,429	8,787	10,000	7,693	0	10,000			
580-501-65005 LIABILITY INSURANCE	2,218	25,316	25,316	25,500	22,060	0	23,000			
580-501-65010 DEBT EXPENSE	0	72,275	0	0	0	0	0			
TOTAL CONTRACTURAL	491,670	454,623	401,760	1,221,213	355,624	0	582,698			
CAPITAL OUTLAY										
OTHER										
580-501-90110 DEPRECIATION EXPENSE	40,843	83,775	0	0	0	0	0			
580-501-90202 PARK BOND PAYMENT-PRINCIPAL	0	0	0	75,000	75,000	0	75,000			
580-501-90203 PARK BOND PAYMENT-INTEREST	29,587	27,747	25,906	23,999	12,493	0	22,027			
580-501-90212 FELPS BOND PAYMENT - PRINCIPAL	0	0	0	115,000	115,000	0	120,000			
580-501-90213 FELPS BOND PAYMENT - INTEREST	0	38,955	44,651	41,834	21,621	0	38,955			
580-501-90214 FELPS BOND PAYMENT - ADMIN FEE	0	0	0	400	400	0	400			
580-501-90460 SPORT PARK MAINT	56,992	50,000	50,000	25,000	0	0	25,000			
580-501-90850 DEBT SERVICE - BOND PAYMENT	32,430	28,989	25,376	122,792	0	0	123,234			
TOTAL OTHER	159,852	229,465	145,933	404,025	224,514	0	404,616			
TOTAL ADMINISTRATION										
TOTAL ADMINISTRATION	879,359	958,408	848,173	1,993,716	729,706	0	1,417,550			

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

580-FEDC - 4B
RANCHO GRANDE BUS/MARTIN

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- 2024-2025 REQUESTED BUDGET DR	(----- PROPOSED BUDGET WORKSPACE
	ACTUAL	ACTUAL	ACTUAL					
DEPT MATERIALS								
580-505-45005 SIGN MAINTENANCE	500	0	0	300	0	0	300	
TOTAL DEPT MATERIALS	500	0	0	300	0	0	300	
UTILITIES								
580-505-56101 UTILITIES - ELECTRIC	589	697	1,112	1,000	556	0	1,000	
TOTAL UTILITIES	589	697	1,112	1,000	556	0	1,000	
CONTRACTURAL								
580-505-60101 PROFESSIONAL/ENGINEERING	0	0	0	0	800	0	0	
580-505-60104 CONTRACT SERVICES	0	0	0	10,000	0	0	0	
580-505-60107 PROFESSIONAL/MOWING	16,950	15,435	5,800	12,000	5,297	0	10,000	
TOTAL CONTRACTURAL	16,950	15,435	5,800	22,000	6,097	0	10,000	
OTHER								
580-505-90110 DEPRECIATION EXPENSE	0	0	87,636	0	0	0	0	
TOTAL OTHER	0	0	87,636	0	0	0	0	
TOTAL RANCHO GRANDE BUS/MARTIN	18,039	16,132	94,548	23,300	6,653	0	11,300	
TOTAL EXPENDITURES	897,398	974,541	942,721	2,017,016	736,359	0	1,428,850	=====
REVENUE OVER/ (UNDER) EXPENDITURES	149,649	349,971	320,704	1,232	149,890	0	0	=====

615-CAPITAL PROJ- 2023 BONDS

	2020-2021	2021-2022	2022-2023	(----- CURRENT BUDGET	2023-2024 Y-T-D ACTUAL	(----- PROJECTED YEAR END	(----- 2024-2025 REQUESTED BUDGET	(----- 2024-2025 PROPOSED BUDGET
REVENUES	ACTUAL	ACTUAL	ACTUAL				D R WORKSPACE	

GENERAL GOVERNMENT								

MISCELLANEOUS								
615-401-49909 BOND PROCEEDS	0	0	14,442,245	0	0	0	0	
615-401-49910 INTEREST EARNED	0	0	334,652	200,000	140,167	0	150,000	
615-401-49950 FUND BALANCE RESERVE	0	0	0	12,969,576	0	0	11,130,614	
TOTAL MISCELLANEOUS	0	0	14,776,897	13,169,576	140,167	0	11,280,614	

TOTAL GENERAL GOVERNMENT	0	0	14,776,897	13,169,576	140,167	0	11,280,614	

TOTAL REVENUES	0	0	14,776,897	13,169,576	140,167	0	11,280,614	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

615-CAPITAL PROJ- 2023 BONDS
GENERAL GOVERNMENT

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							DR	WORKSPACE
<hr/>								
CAPITL OUTLAY								
615-501-80100 CITY POOL RENOVATIONS	0	0	0	250,000	0	0	250,000	
615-501-80102 STREETS	0	0	288,101	4,386,899	678,500	0	3,708,399	
615-501-80104 PD VEHICLE RADIO EQUIPMENT	0	0	0	75,000	0	0	75,000	
615-501-80106 NEW POLICE DEPARTMENT	0	0	224,087	2,857,523	201,034	0	2,656,489	
TOTAL CAPITAL OUTLAY	0	0	512,188	7,569,422	879,534	0	6,689,888	
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TOTAL GENERAL GOVERNMENT	0	0	512,188	7,569,422	879,534	0	6,689,888	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

615-CAPITAL PROJ- 2023 BONDS
PARKS & RECREATION

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET	PROPOSED BUDGET
							IR	WORKSPACE
<hr/>								
CAPITAL OUTLAY								
615-506-80100 SPORTS COMPLEX ADA REPAIRS	0	0	0	1,000,000	0	0	1,000,000	
TOTAL CAPITAL OUTLAY	0	0	0	1,000,000	0	0	1,000,000	
<hr/>								
TOTAL PARKS & RECREATION	0	0	0	1,000,000	0	0	1,000,000	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

615-CAPITAL PROJ- 2023 BONDS
WASTEWATER

EXPENDITURES	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)			(----- 2024-2025 -----)	
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>CAPITAL OUTLAY</u>								
615-510-80100	COLLECTION SYSTEM REHAB	0	0	0	500,000	365,375	0	134,625
615-510-80102	97 LIFT STATION	0	0	16,975	428,793	23,170	0	405,623
615-510-80103	DEBT ISSUANCE COSTS	0	0	213,308	0	0	0	0
615-510-80104	PAJARITO LIFT STATION	0	0	0	450,000	253,125	0	196,875
615-510-80106	SEWER TO ANNEXATION	0	0	60,743	250,000	13,663	0	236,338
615-510-80108	ANNEXATION LIFT STATION	0	0	0	500,000	0	0	500,000
615-510-80110	SCADA	0	0	77,692	1,300,000	170,923	0	1,129,077
TOTAL CAPITAL OUTLAY		0	0	368,718	3,428,793	826,255	0	2,602,537
TOTAL WASTEWATER		0	0	368,718	3,428,793	826,255	0	2,602,537

615-CAPITAL PROJ- 2023 BONDS
CIVIC CENTER

EXPENDITURES	2020-2021	2021-2022	2022-2023	2023-2024		2024-2025		
	ACTUAL	ACTUAL	ACTUAL	CURRENT	Y-T-D	PROJECTED	REQUESTED	PROPOSED
				BUDGET	ACTUAL	YEAR END	BUDGET	BUDGET
							DR	WORKSPACE
<u>CONTRACTURAL</u>								
615-520-69100 PAYMENT TO COMPONENT UNIT	0	0	572,138	0	0	0	0	
TOTAL CONTRACTURAL	0	0	572,138	0	0	0	0	
<u>CAPITAL OUTLAY</u>								
615-520-80100 HVAC & CONTROL SYSTEM	0	0	108,415	224,362	104,915	0	119,448	
615-520-80102 PARKING LOT	0	0	3,000	497,000	28,258	0	468,742	
TOTAL CAPITAL OUTLAY	0	0	111,415	721,362	133,173	0	588,189	
TOTAL CIVIC CENTER	0	0	683,553	721,362	133,173	0	588,189	

CITY OF FLORESVILLE
PROPOSED BUDGET WORKSHEET
AS OF: MAY 31ST, 2024

615-CAPITAL PROJ- 2023 BONDS
WATER

	2020-2021	2021-2022	2022-2023	CURRENT	(-----) 2023-2024 -----)	(-----) 2024-2025 -----)		
EXPENDITURES	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
<hr/>								
CAPITAL OUTLAY								
615-521-80100 WATER TO ANNEXATION	0	0	0	250,000	0	0	250,000	
TOTAL CAPITAL OUTLAY	0	0	0	250,000	0	0	250,000	
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TOTAL WATER	0	0	0	250,000	0	0	250,000	
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TOTAL EXPENDITURES	0	0	1,564,458	12,969,576	1,838,962	0	11,130,614	
<hr/>								
REVENUE OVER/(UNDER) EXPENDITURES	0	0	13,212,438	200,000	(1,698,795)	0	150,000	
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850-DEBT SERVICE

	2020-2021	2021-2022	2022-2023	(----- 2023-2024 -----)	(----- 2024-2025 -----)			
REVENUES	ACTUAL	ACTUAL	ACTUAL	CURRENT BUDGET	Y-T-D ACTUAL	PROJECTED YEAR END	REQUESTED BUDGET DR	PROPOSED BUDGET WORKSPACE
INTEREST/SINKING								
=====								
TAXES								
850-401-41001 ADVALOREM TAX	1,042,829	1,111,213	1,161,748	1,242,282	1,083,618	417,011	1,405,798	
850-401-41101 DISCOUNTS	6,890	0	11,797	0	0	0	0	
850-401-41201 DELINQUENT ADVALOREM TAX	28,049	24,923	38,489	25,000	23,782	0	25,300	
850-401-41301 PENALTIES & INTEREST	20,226	19,271	20,259	15,000	10,018	0	15,000	
TOTAL TAXES	1,097,995	1,155,407	1,232,292	1,282,282	1,117,418	417,011	1,446,098	
TRANSFERS								
850-401-49580 4B FEDC CONTRIBUTION	120,430	0	0	0	0	0	0	
TOTAL TRANSFERS	120,430	0	0	0	0	0	0	
MISCELLANEOUS								
850-401-49915 CONTRIBUTIONS 4B	0	121,389	122,176	122,792	0	0	123,234	
850-401-49950 RESERVE FUND BALANCE DRAW	0	0	1,239	135,250	0	0	0	
TOTAL MISCELLANEOUS	0	121,389	123,415	258,042	0	0	123,234	
TOTAL INTEREST/SINKING	1,218,424	1,276,796	1,355,707	1,540,324	1,117,418	417,011	1,569,332	
TOTAL REVENUES	1,218,424	1,276,796	1,355,707	1,540,324	1,117,418	417,011	1,569,332	

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

Taxing Unit Name

Phone (area code and number)

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	Prior year total taxable value. Enter the amount of the prior year taxable value on the prior year tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ _____
2.	Prior year tax ceilings. Counties, cities and junior college districts. Enter the prior year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision last year or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ _____
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ _____
4.	Prior year total adopted tax rate.	\$ _____ / \$100
5.	Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value. A. Original prior year ARB values: \$ _____ B. Prior year values resulting from final court decisions: - \$ _____ C. Prior year value loss. Subtract B from A. ³	\$ _____
6.	Prior year taxable value subject to an appeal under Chapter 42, as of July 25. A. Prior year ARB certified value: \$ _____ B. Prior year disputed value: - \$ _____ C. Prior year undisputed value. Subtract B from A. ⁴	\$ _____
7.	Prior year Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ _____

¹ Tex. Tax Code §26.012(14)

² Tex. Tax Code §26.012(14)

³ Tex. Tax Code §26.012(13)

⁴ Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ _____
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2024. Enter the prior year value of property in deannexed territory. ⁵	\$ _____
10.	Prior year taxable value lost because property first qualified for an exemption in the current year. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in the current year does not create a new exemption or reduce taxable value. <p>A. Absolute exemptions. Use prior year market value: _____ \$ _____</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: _____ + \$ _____</p> <p>C. Value loss. Add A and B.⁶</p>	\$ _____
11.	Prior year taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in the current year. Use only properties that qualified for the first time in the current year; do not use properties that qualified in the prior year. <p>A. Prior year market value: _____ \$ _____</p> <p>B. Current year productivity or special appraised value: _____ - \$ _____</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$ _____
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ _____
13.	Prior year captured value of property in a TIF. Enter the total value of the prior year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the prior year taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ _____
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ _____
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ _____
16.	Taxes refunded for years preceding the prior tax year. Enter the amount of taxes refunded by the taxing unit for tax years preceding the prior tax year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for the prior tax year. This line applies only to tax years preceding the prior tax year. ⁹	\$ _____
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ _____
18.	Total current year taxable value on the current year certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <p>A. Certified values: _____ \$ _____</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: _____ + \$ _____</p> <p>C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: _____ - \$ _____</p> <p>D. Tax increment financing: Deduct the current year captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the current year taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² _____ - \$ _____</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ _____

⁵ Tex. Tax Code §26.012(15)⁶ Tex. Tax Code §26.012(15)⁷ Tex. Tax Code §26.012(15)⁸ Tex. Tax Code §26.03(c)⁹ Tex. Tax Code §26.012(13)¹⁰ Tex. Tax Code §26.012(13)¹¹ Tex. Tax Code §26.012, 26.04(c-2)¹² Tex. Tax Code §26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. Current year taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ _____ B. Current year value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ _____ C. Total value under protest or not certified. Add A and B.	\$ _____
20.	Current year tax ceilings. Counties, cities and junior colleges enter current year total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in the prior year or a previous year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ _____
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ _____
22.	Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year. Include both real and personal property. Enter the current year value of property in territory annexed. ¹⁸	\$ _____
23.	Total current year taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in the prior year. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, of the prior year and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for the current year. ¹⁹	\$ _____
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ _____
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ _____
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ _____/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	Prior year M&O tax rate. Enter the prior year M&O tax rate.	\$ _____/\$100
29.	Prior year taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____

¹³ Tex. Tax Code §26.01(c) and (d)

¹⁴ Tex. Tax Code §26.01(c)

¹⁵ Tex. Tax Code §26.01(d)

¹⁶ Tex. Tax Code §26.012(6)(B)

¹⁷ Tex. Tax Code §26.012(6)

¹⁸ Tex. Tax Code §26.012(17)

¹⁹ Tex. Tax Code §26.012(17)

²⁰ Tex. Tax Code §26.04(c)

²¹ Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total prior year M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ _____
31.	Adjusted prior year levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding the prior tax year. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2023. This line applies only to tax years preceding the prior tax year..... + \$ _____ B. Prior year taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no current year captured appraised value in Line 18D, enter 0..... - \$ _____ C. Prior year transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ _____ D. Prior year M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ _____ E. Add Line 30 to 31D.	\$ _____
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ _____/\$100
34.	Rate adjustment for state criminal justice mandate. ²³ A. Current year state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ _____ B. Prior year state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴ A. Current year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state assistance received for the same purpose. \$ _____ B. Prior year indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state assistance received for the same purpose..... - \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100

²² [Reserved for expansion]²³ Tex. Tax Code §26.044²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵ A. Current year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year, less any state grants received by the county for the same purpose. \$ _____ B. Prior year indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2022 and ending on June 30, 2023, less any state grants received by the county for the same purpose. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D. If not applicable, enter 0.	\$ _____/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶ A. Current year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, of the prior tax year and ending on June 30, of the current tax year. \$ _____ B. Prior year eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2022 and ending on June 30, 2023. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____/\$100 D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____/\$100 E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ _____/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code Section 26.0444 for more information. A. Amount appropriated for public safety in the prior year. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ B. Expenditures for public safety in the prior year. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100 D. Enter the rate calculated in C. If not applicable, enter 0.	\$ _____/\$100
39.	Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ _____/\$100
40.	Adjustment for prior year sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in the prior year should complete this line. These entities will deduct the sales tax gain rate for the current year in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____/\$100 C. Add Line 40B to Line 39.	\$ _____/\$100
41.	Current year voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ _____/\$100

²⁵ Tex. Tax Code §26.0442²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): Current year voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ / \$100
42.	Total current year debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ _____ B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____ C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____ D. Subtract amount paid from other resources - \$ _____ E. Adjusted debt. Subtract B, C and D from A.	\$ _____
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ _____
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ _____
45.	Current year anticipated collection rate. A. Enter the current year anticipated collection rate certified by the collector. ³⁰ % B. Enter the prior year actual collection rate..... % C. Enter the 2022 actual collection rate. % D. Enter the 2021 actual collection rate. % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	_____ %
46.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ _____
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ _____ / \$100
49.	Current year voter-approval tax rate. Add Lines 41 and 48.	\$ _____ / \$100
D49.	Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ / \$100

²⁷ Tex. Tax Code §26.042(a)²⁸ Tex. Tax Code §26.012(7)²⁹ Tex. Tax Code §26.012(10) and 26.04(b)³⁰ Tex. Tax Code §26.04(b)³¹ Tex. Tax Code §§26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the current year county voter-approval tax rate.	\$ _____ /\$100

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

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November of the prior tax year or May of the current tax year, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November of the prior year, enter 0.	\$ _____
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November of the prior year. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ /\$100
55.	Current year NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
56.	Current year NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November of the prior tax year.	\$ _____ /\$100
57.	Current year voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ /\$100
58.	Current year voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ _____ /\$100

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

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____
60.	Current year total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

³² Tex. Tax Code §26.041(d)

³³ Tex. Tax Code §26.041(i)

³⁴ Tex. Tax Code §26.041(d)

³⁵ Tex. Tax Code §26.04(c)

³⁶ Tex. Tax Code §26.04(c)

³⁷ Tex. Tax Code §26.045(d)

³⁸ Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	Current year voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ _____ /\$100

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the sum of the prior 3 years Foregone Revenue Amounts divided by the current taxable value.³⁹ The Foregone Revenue Amount for each year is equal to that year's adopted tax rate subtracted from that year's voter-approval tax rate adjusted to remove the unused increment rate multiplied by that year's current total value.⁴⁰ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the portion of the unused increment rate that was used must be backed out of the calculation for that year.

The difference between the adopted tax rate and adjusted voter-approval tax rate is considered zero in the following scenarios:

- a tax year in which a taxing unit affected by a disaster declaration calculates the tax rate under Tax Code Section 26.042;⁴¹
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴² or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴³

Individual components can be negative, but the overall rate will be the greater of zero or the calculated rate.

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴⁴

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 Foregone Revenue Amount. Subtract the 2023 unused increment rate and 2023 actual tax rate from the 2023 voter-approval tax rate. Multiply the result by the 2023 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2023 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
64.	Year 2 Foregone Revenue Amount. Subtract the 2022 unused increment rate and 2022 actual tax rate from the 2022 voter-approval tax rate. Multiply the result by the 2022 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2022 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
65.	Year 1 Foregone Revenue Amount. Subtract the 2021 unused increment rate and 2021 actual tax rate from the 2021 voter-approval tax rate. Multiply the result by the 2021 current total value A. Voter-approval tax rate (Line 67) B. Unused increment rate (Line 66) C. Subtract B from A D. Adopted Tax Rate E. Subtract D from C F. 2021 Total Taxable Value (Line 60) G. Multiply E by F and divide the results by \$100	 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ /\$100 \$ _____ \$ _____
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ _____
67.	2024 Unused Increment Rate. Divide Line 66 by Line 21 of the <i>No-New-Revenue Rate Worksheet</i> . Multiply the result by 100	\$ _____ /\$100
68.	Total 2024 voter-approval tax rate, including the unused increment rate. Add Line 67 to one of the following lines (as applicable): Line 49, Line 50 (counties), Line 58 (taxing units with additional sales tax) or Line 62 (taxing units with pollution)	\$ _____ /\$100

³⁹ Tex. Tax Code §26.013(b)

⁴⁰ Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)

⁴¹ Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)

⁴² Tex. Tax Code §§26.0501(a) and (c)

⁴³ Tex. Local Gov't Code §120.007(d)

⁴⁴ Tex. Local Gov't Code §120.007(d)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit. ⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit. ⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
69.	Adjusted current year NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ _____ / \$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ / \$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ _____ / \$100

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

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year. ⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year. ⁴⁹

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago. This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
74.	2023 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ / \$100
75.	Adjusted 2023 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2023 and the taxing unit calculated its 2023 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2023 worksheet due to a disaster, complete the applicable sections or lines of <i>Form 50-856-a, Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2023 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2023, complete form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2023 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the years following the disaster. ⁵⁰ Enter the final adjusted 2023 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2023 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ _____ / \$100
76.	Increase in 2023 tax rate due to disaster. Subtract Line 75 from Line 74.	\$ _____ / \$100
77.	Adjusted 2023 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	Emergency revenue. Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	Emergency revenue rate. Divide Line 78 by Line 79 and multiply by \$100. ⁵¹	\$ _____ / \$100

⁴⁵ Tex. Tax Code §26.04(c)(2)(B)

⁴⁶ Tex. Tax Code §26.012(8-a)

⁴⁷ Tex. Tax Code §26.063(a)(1)

⁴⁸ Tex. Tax Code §26.042(b)

⁴⁹ Tex. Tax Code §26.042(f)

⁵⁰ Tex. Tax Code §26.42(c)

⁵¹ Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	Current year voter-approval tax rate, adjusted for emergency revenue. Subtract Line 80 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 68 (taxing units with the unused increment rate).	\$ _____ / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ _____ / \$100

As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).

Indicate the line number used: _____

Voter-approval tax rate. \$ _____ / \$100

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

Indicate the line number used: _____

De minimis rate. \$ _____ / \$100

If applicable, enter the current year de minimis rate from Line 73.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in the Tax Code.⁵²

**print
here** ➡

Printed Name of Taxing Unit Representative

**sign
here** ➡

Taxing Unit Representative

Date

⁵² Tex. Tax Code §§26.04(c-2) and (d-2)