

CITY OF GARRISON

ANNUAL OPERATING BUDGET

APRIL 1, 2024 TO MARCH 31, 2025

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Sandra "Landy" Yates
COUNTY CLERK

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JENNY FREDERICK, CITY SECRETARY

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ORDINANCE NO. 24-001

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF GARRISON FOR THE FISCAL YEAR BEGINNING APRIL 1, 2024 AND ENDING MARCH 31, 2025, AND ADOPTING THE ANNUAL BUDGET FOR THE CITY OF GARRISON FOR THE 2024-2025 FISCAL YEAR.

WHEREAS, the budget appended here as Exhibit A, for the fiscal year beginning on April 1, 2024 and ending March 31, 2025, was duly presented to the City Council by the Mayor and a public hearing was ordered by the City Council and a public notice of said hearing was caused to be given by the City Council and said notice was published in the Nacogdoches Daily Sentinel and said public hearing was held according to said notice; now, therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARRISON:

SECTION 1. That the appropriation of the fiscal year beginning April 1, 2024 and ending on March 31, 2025, for the support of the general government of the City of Garrison, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the City's fiscal year 2024-2025 budget, a copy of which is appended hereto as Exhibit A;

SECTION 2. That the budget, as shown in words and figures in Exhibit A, is hereby approved in all respects and adopted as the City's budget for the fiscal year beginning April 1, 2024 and ending March 31, 2025.

PASSED AND APPROVED this the 18TH day of March, 2024.

APPROVED: _____

Mayor

ATTEST: _____

City Secretary

ORDINANCE NO. 24-002

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GARRISON FOR THE 2024-2025 FISCAL YEAR, PROVIDING FOR APPORTIONING EACH LEVY FOR SPECIFIC PURPOSES; AND, PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT IF NOT PAID.

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF GARRISON:

SECTION 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Garrison, for the 2024-2025 fiscal year, upon all property, real and personal and mixed, within the corporate limits of said City subject to taxation, a tax being so levied and apportioned to the specific purposes here set forth.

SECTION 2. That taxed levied under this ordinance shall be due October 1, 2024 and if not paid on or before January 1, 2025, shall immediately become delinquent.

SECTION 3. All taxes shall become a lien upon the property against which assessed, and the City assessor and collector of the City of Garrison is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances of the City of Garrison shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the general fund of the City of Garrison. All delinquent taxes shall bear interest from date of delinquency at the rates as prescribed by state law.

SECTION 4. That this ordinance shall take effect and be in force from and after its passage.

PASSED AND APPROVED this the 18TH day of March, 2024, at a regular meeting of the City Council of the City of Garrison, there being a quorum present, by all yeas and no nays, and approved by the Mayor on the date above set out.

APPROVED: _____

Mayor

ATTEST: _____

City Secretary

**CITY OF GARRISON
2024-2025 BUDGET
TAX INFORMATION**

THE PROPERTY TAX RATE FOR THE 2023 TAX YEAR IS \$0.32000 PER \$100 OF VALUE. THE TAX RATES WILL INCREASE TOTAL TAXES IN THE CITY OF GARRISON BY 3.6%.

2023 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

City of Garrison

(936) 347-2201

Taxing Unit Name

Phone (area code and number)

330 S B Ave, Garrison, TX 75946

www.garrisontx.us

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.	2022 total taxable value. Enter the amount of 2022 taxable value on the 2022 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	\$ 35,720,795
2.	2022 tax ceilings. Counties, cities and junior college districts. Enter 2022 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2022 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 35,720,795
4.	2022 total adopted tax rate.	\$ 0.33344 /\$100
5.	2022 taxable value lost because court appeals of ARB decisions reduced 2022 appraised value. A. Original 2022 ARB values: \$ _____ B. 2022 values resulting from final court decisions: - \$ _____ C. 2022 value loss. Subtract B from A. ³	\$ 0
6.	2022 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2022 ARB certified value: \$ _____ B. 2022 disputed value: - \$ _____ C. 2022 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2022 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

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)

No-New-Revenue Tax Rate Worksheet		Amount/Rate
8.	2022 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 35,720,795
9.	2022 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2022. Enter the 2022 value of property in deannexed territory. ⁵	\$ 0
10.	2022 taxable value lost because property first qualified for an exemption in 2023. 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 2023 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2022 market value: \$ 9,890 B. Partial exemptions. 2023 exemption amount or 2023 percentage exemption times 2022 value: + \$ 17,026 C. Value loss. Add A and B. ⁶	\$ 26,916
11.	2022 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 2023. Use only properties that qualified in 2023 for the first time; do not use properties that qualified in 2022. A. 2022 market value: \$ B. 2023 productivity or special appraised value: - \$ C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 26,916
13.	2022 captured value of property in a TIF. Enter the total value of 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2022 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2022 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 35,693,879
15.	Adjusted 2022 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 119,018
16.	Taxes refunded for years preceding tax year 2022. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. ⁹	\$ 6
17.	Adjusted 2022 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 119,024
18.	Total 2023 taxable value on the 2023 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 A. Certified values: \$ 35,360,750 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0 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: - \$ 0 D. Tax increment financing: Deduct the 2023 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2023 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 - \$ 0 E. Total 2023 value. Add A and B, then subtract C and D.	\$ 35,360,750

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.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2023 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 \$ <u>3,273,516</u></p> <p>B. 2023 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 + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>3,273,516</u></p>	
20.	<p>2023 tax ceilings. Counties, cities and junior colleges enter 2023 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 2022 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶</p>	\$ <u>0</u>
21.	<p>2023 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷</p>	\$ <u>38,634,266</u>
22.	<p>Total 2023 taxable value of properties in territory annexed after Jan. 1, 2022. Include both real and personal property. Enter the 2023 value of property in territory annexed. ¹⁸</p>	\$ <u>0</u>
23.	<p>Total 2023 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2022. 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, 2022 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2023. ¹⁹</p>	\$ <u>110,020</u>
24.	<p>Total adjustments to the 2023 taxable value. Add Lines 22 and 23.</p>	\$ <u>110,020</u>
25.	<p>Adjusted 2023 taxable value. Subtract Line 24 from Line 21.</p>	\$ <u>38,524,246</u>
26.	<p>2023 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰</p>	\$ <u>0.30895</u> /\$100
27.	<p>COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2023 county NNR tax rate. ²¹</p>	\$ _____ /\$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.	<p>2022 M&O tax rate. Enter the 2022 M&O tax rate.</p>	\$ <u>0.33344</u> /\$100
29.	<p>2022 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>.</p>	\$ <u>35,720,795</u>

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 2022 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 119,107
31.	<p>Adjusted 2022 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2022. 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 2022. This line applies only to tax years preceding tax year 2022. + \$ <u>6</u></p> <p>B. 2022 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 2023 captured appraised value in Line 18D, enter 0. - \$ <u>0</u></p> <p>C. 2022 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. +/- \$ <u>0</u></p> <p>D. 2022 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ <u>6</u></p> <p>E. Add Line 30 to 31D.</p>	\$ 119,113
32.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 38,524,246
33.	2023 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.30918 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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. \$ _____</p> <p>B. 2022 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. - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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. \$ _____</p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. - \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ /\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0 /\$100

²² [Reserved for expansion]

²³ Tex. Tax Code §26.044

²⁴ Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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..... \$ _____</p> <p>B. 2022 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, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶ If not applicable or less than zero, enter 0.</p> <p>A. 2023 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. \$ _____</p> <p>B. 2022 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, 2021 and ending on June 30, 2022. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ _____/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
38.	<p>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.</p> <p>A. Amount appropriated for public safety in 2022. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____</p> <p>B. Expenditures for public safety in 2022. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>0</u> /\$100
39.	<p>Adjusted 2023 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>0.30918</u> /\$100
40.	<p>Adjustment for 2022 sales tax specifically to reduce property taxes. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2022 should complete this line. These entities will deduct the sales tax gain rate for 2023 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2022, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ <u>0</u></p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ <u>0</u> /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ <u>0.30918</u> /\$100
41.	<p>2023 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>0.32000</u> /\$100

²⁵ Tex. Tax Code §26.0442

²⁶ Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2023 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</p> <p>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</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>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).</p>	\$ _____ /\$100
42.	<p>Total 2023 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:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>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</p> <p>Enter debt amount \$ _____</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ _____</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ _____</p> <p>D. Subtract amount paid from other resources - \$ _____</p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ 0 _____
43.	Certified 2022 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0 _____
44.	Adjusted 2023 debt. Subtract Line 43 from Line 42E.	\$ 0 _____
45.	<p>2023 anticipated collection rate.</p> <p>A. Enter the 2023 anticipated collection rate certified by the collector.³⁰ 99.0 %</p> <p>B. Enter the 2022 actual collection rate. 93.8 %</p> <p>C. Enter the 2021 actual collection rate. 98.2 %</p> <p>D. Enter the 2020 actual collection rate. 99.0 %</p> <p>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</p>	99.0 %
46.	2023 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0 _____
47.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 38,634,266
48.	2023 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0 _____ /\$100
49.	2023 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.32000 _____ /\$100
D49.	<p>Disaster Line 49 (D49): 2023 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.</p>	\$ _____ /\$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 §526.04(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 2023 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 2022 or May 2023, 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 2022, 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 2022 or in May 2023. 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 2022. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____
53.	2023 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.	2023 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.	2023 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2022 or in May 2023. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2022.	\$ _____ /\$100
57.	2023 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.	2023 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.	2023 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
62.	2023 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

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)

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

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate adjusted to remove the unused increment rate for the prior three years.³⁹ 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 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 before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ 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.⁴²

Individual components can be negative, but the overall rate would 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.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	Year 3 component. Subtract the 2022 actual tax rate and the 2022 unused increment rate from the 2022 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0.33344</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.00000</u> /\$100
C.	Subtract B from A.....	\$ <u>0.33344</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.33344</u> /\$100
E.	Subtract D from C.....	\$ <u>0.00000</u> /\$100
64.	Year 2 component. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 67).....	\$ <u>0.35350</u> /\$100
B.	Unused increment rate (Line 66).....	\$ <u>0.00000</u> /\$100
C.	Subtract B from A.....	\$ <u>0.35350</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.35350</u> /\$100
E.	Subtract D from C.....	\$ <u>0.00000</u> /\$100
65.	Year 1 component. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate.	
A.	Voter-approval tax rate (Line 65).....	\$ <u>0.363266</u> /\$100
B.	Unused increment rate (Line 64).....	\$ <u>0.00000</u> /\$100
C.	Subtract B from A.....	\$ <u>0.363266</u> /\$100
D.	Adopted Tax Rate.....	\$ <u>0.363266</u> /\$100
E.	Subtract D from C.....	\$ <u>0.00000</u> /\$100
66.	2023 unused increment rate. Add Lines 63E, 64E and 65E.	\$ <u>0.00000</u> /\$100
67.	Total 2023 voter-approval tax rate, including the unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.32000</u> /\$100

³⁹ Tex. Tax Code §26.013(a)

⁴⁰ Tex. Tax Code §26.013(c)

⁴¹ Tex. Tax Code §§26.0501(a) and (c)

⁴² Tex. Local Gov't Code §120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code §26.063(a)(1)

⁴⁴ Tex. Tax Code §26.012(B-a)

⁴⁵ Tex. Tax Code §26.063(a)(1)

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
68.	Adjusted 2023 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.30918</u> /\$100
69.	2023 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>38,634,266</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>1.29418</u> /\$100
71.	2023 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>1.60336</u> /\$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.⁴⁷

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
73.	2022 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
74.	Adjusted 2022 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 2022 and the taxing unit calculated its 2022 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2022 worksheet due to a disaster, complete the applicable sections or lines of Form 50-856-a, <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> . - or - If a disaster occurred prior to 2022 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 2022, complete the separate <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 2022 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2022 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2022 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
75.	Increase in 2022 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ _____ /\$100
76.	Adjusted 2022 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ _____
78.	Adjusted 2023 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ _____ /\$100

⁴⁶ Tex. Tax Code §26.042(b)
⁴⁷ Tex. Tax Code §26.042(f)
⁴⁸ Tex. Tax Code §26.042(c)
⁴⁹ Tex. Tax Code §26.042(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
80.	2023 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 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 67 (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. \$ 0.30895 /\$100
 As applicable, enter the 2023 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
 Indicate the line number used: 26

Voter-approval tax rate. \$ 0.32000 /\$100
 As applicable, enter the 2023 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 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).
 Indicate the line number used: 67

De minimis rate. \$ 1.60336 /\$100
 If applicable, enter the 2023 de minimis rate from Line 72.

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.⁵⁰

print here ▶ Jason Malott, RPA, RTA, CCA
 Printed Name of Taxing Unit Representative

sign here ▶ Jason Malott
 Taxing Unit Representative

8/11/2023
 Date

⁵⁰ Tex. Tax Code §926.04(c-2) and (d-2)

City of Garrison - Utilities Gas Budget Profit & Loss Budget Performance April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense						
Income						
47800 · Tap Fee	0.00	1,650.00	1,800.00	1,800.00	1,800.00	150.00
47801 · Reconnect Fees	75.00	4,583.33	5,000.00	4,925.00	5,000.00	416.67
47900 · Sales	192,738.39	264,685.67	288,748.00	96,009.61	271,232.00	22,602.67
47980 · Misc. Income	0.00	2,291.67	2,500.00	2,500.00	2,500.00	208.33
Total Income	192,813.39	273,210.67	298,048.00	105,234.61	280,532.00	23,377.67
Gross Profit	192,813.39	273,210.67	298,048.00	105,234.61	280,532.00	23,377.67
Expense						
51000 · Natural Gas Purchase	65,337.49	114,583.33	125,000.00	59,662.51	100,000.00	8,333.33
52320 · Insurance - Workman's Comp	1,186.49	1,833.33	2,000.00	813.51	2,000.00	166.67
52330 · Insurance - Sewer Cov	1,238.78	916.67	1,000.00	(238.78)	2,000.00	166.67
52340 · Insurance - General Liability	1,193.88	2,750.00	3,000.00	1,806.12	2,500.00	208.33
52350 · Insurance - Auto	924.16	2,016.67	2,200.00	1,275.84	2,000.00	166.67
52360 · Insurance - Fidelity Bond	0.00	91.67	100.00	100.00	100.00	8.33
52370 · Insurance - E & O	826.85	916.67	1,000.00	173.15	1,000.00	83.33
52380 · Insurance - Equip & Property	1,650.66	1,485.00	1,620.00	(30.66)	2,000.00	166.67
53080 · Council Expense	0.00	220.00	240.00	240.00	240.00	20.00
53090 · Line Maintenance	11,996.08	13,750.00	15,000.00	3,003.92	15,000.00	1,250.00
53310 · Uniform Service	1,392.68	1,375.00	1,500.00	107.32	1,500.00	125.00
53360 · Dues	986.99	916.67	1,000.00	13.01	1,100.00	91.67
53730 · Software Maintenance	4,292.60	5,500.00	6,000.00	1,707.40	5,000.00	416.67
53820 · Mowing	1,710.00	2,566.67	2,800.00	1,090.00	2,800.00	233.33
60000 · Advertising and Publication	0.00	389.58	425.00	425.00	425.00	35.42
60200 · Fuel Expense	3,142.70	2,750.00	3,000.00	(142.70)	3,200.00	266.67
60400 · Bank Service Charges	28.23			(28.23)	30.00	2.50
62000 · Continuing Education	0.00	1,375.00	1,500.00	1,500.00	1,500.00	125.00
64500 · Donations & Flowers	41.25	45.83	50.00	8.75	50.00	4.17
64700 · Miscellaneous Expense	163.27	2,291.67	2,500.00	2,336.73	1,000.00	83.33
64900 · Office Supplies	1,261.22	916.67	1,000.00	(261.22)	1,200.00	100.00

City of Garrison - Utilities Gas Budget Profit & Loss Budget Performance April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
66000 · Payroll Expenses						
66002 · Payroll Expenses - Gas	0.00	27,958.33	30,500.00	30,500.00	-	-
66000 · Payroll Expenses - Other	0.00	68,750.00	75,000.00	75,000.00	-	-
Total 66000 · Payroll Expenses	0.00	96,708.33	105,500.00	105,500.00	-	-
66500 · Postage Expense	1,347.36	1,650.00	1,800.00	452.64	1,800.00	150.00
68000 · Taxes - Property/Gas	56.39	22.92	25.00	(31.39)	60.00	5.00
68100 · Telephone Expense	2,537.38	2,291.67	2,500.00	(37.38)	3,200.00	266.67
68900 · Vehicle Maintenance	1,068.91	1,833.33	2,000.00	931.09	1,500.00	125.00
69000 · Equipment Maintenance	195.26	1,375.00	1,500.00	1,304.74	1,000.00	83.33
69100 · Purchase of Equip/Vehicle	11,625.00	916.67	1,000.00	(10,625.00)	11,750.00	979.17
69300 · Building Maintenance & Repair	0.00	458.33	500.00	500.00	300.00	25.00
Total Expense	114,203.63	261,946.68	285,760.00	171,556.37	164,255.00	13,687.92
Net Ordinary Income	78,609.76	11,263.99	12,288.00	(66,321.76)	116,277.00	9,689.75
Other Income/Expense						
Other Income						
991000 · Transfer In	0.00	916.67	1,000.00	1,000.00	-	-
Total Other Income	0.00	916.67	1,000.00	1,000.00	-	-
Other Expense						
99200 · Transfer Out	0.00	73,333.33	80,000.00	80,000.00	90,000.00	7,500.00
Total Other Expense	0.00	73,333.33	80,000.00	80,000.00	90,000.00	7,500.00
Net Other Income	0.00	(72,416.66)	(79,000.00)	(79,000.00)	-	-
Net Income	78,609.76	(61,152.67)	(66,712.00)	(145,321.76)	116,277.00	9,689.75

City of Garrison - Utilities Water Budget Profit & Loss Budget Performance April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense						
Income						
47800 · Tap Fee	3,000.00	2,200.00	2,400.00	(600.00)	2,400.00	200.00
47801 · Reconnect Fees	322.02	27,500.00	30,000.00	29,677.98	30,000.00	2,500.00
47802 · Construction of Lines	0.00	916.67	1,000.00	1,000.00	1,000.00	83.33
47803 · RPZ Testing - Income	3,119.76	1,100.00	1,200.00	(1,919.76)	1,200.00	100.00
47900 · Sales	342,146.92	367,535.67	400,948.00	58,801.08	370,100.00	30,841.67
47980 · Misc. Income	0.00	916.67	1,000.00	1,000.00	1,000.00	83.33
47990 · Returned Check Fee	90.00			(90.00)	100.00	8.33
Total Income	348,678.70	400,169.01	436,548.00	87,869.30	405,800.00	33,816.67
Gross Profit	348,678.70	400,169.01	436,548.00	87,869.30	405,800.00	33,816.67
Expense						
41700 · RPZ Testing	3,815.37	1,100.00	1,200.00	(2,615.37)	1,000.00	83.33
52280 · Retirement Expense	0.00	0.00	0.00	0.00		-
52300 · Employee Medical Insurance	0.00	0.00	0.00	0.00		-
52320 · Insurance - Workman's Comp	1,956.83	5,940.00	6,480.00	4,523.17	2,800.00	233.33
52330 · Insurance - Sewer Cov	1,446.67	916.67	1,000.00	(446.67)	1,800.00	150.00
52340 · Insurance - General Liability	1,132.12	2,200.00	2,400.00	1,267.88	1,500.00	125.00
52350 · Insurance - Auto	1,076.66	2,750.00	3,000.00	1,923.34	2,500.00	208.33
52360 · Insurance - Fidelity Bond	0.00	119.17	130.00	130.00	100.00	8.33
52370 · Insurance - E & O	905.10	924.00	1,008.00	102.90	1,200.00	100.00
52380 · Insurance - Equip & Property	1,828.06	1,782.00	1,944.00	115.94	2,000.00	166.67
53080 · Council Expense	0.00	110.00	120.00	120.00	120.00	10.00
53090 · Line Maintenance	38,843.85	41,250.00	45,000.00	6,156.15	45,000.00	3,750.00
53310 · Uniform Service	1,392.91	1,375.00	1,500.00	107.09	1,500.00	125.00
53360 · Dues	1,775.48	3,850.00	4,200.00	2,424.52	2,500.00	208.33
53730 · Software Maintenance	26,183.96	18,333.33	20,000.00	(6,183.96)	5,000.00	416.67
53820 · Mowing	1,710.00	2,566.67	2,800.00	1,090.00	2,800.00	233.33
54900 · Pineywoods Groundwater Fees	786.03	3,208.33	3,500.00	2,713.97	3,500.00	291.67
60000 · Advertising and Publication	0.00	220.00	240.00	240.00	240.00	20.00

**City of Garrison - Utilities Water Budget
Profit & Loss Budget Performance
April 2023 through January 2024**

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
60200 · Fuel Expense	3,142.71	2,750.00	3,000.00	(142.71)	3,200.00	266.67
60400 · Bank Service Charges	28.23			(28.23)	30.00	2.50
60500 · Returned Check Exp.	246.74			(246.74)	250.00	20.83
62000 · Continuing Education	30.00	802.08	875.00	845.00	950.00	79.17
62100 · Sample Collections & Testing	9,076.74	9,166.67	10,000.00	923.26	10,000.00	833.33
64500 · Donations & Flowers	41.25	45.83	50.00	8.75	50.00	4.17
64700 · Miscellaneous Expense	226.10	2,200.00	2,400.00	2,173.90	2,000.00	166.67
64900 · Office Supplies	1,261.29	1,375.00	1,500.00	238.71	1,500.00	125.00
66000 · Payroll Expenses						
66001 · Payroll Expenses - Water	0.00	31,075.00	33,900.00	33,900.00	-	-
66000 · Payroll Expenses - Other	0.00	87,083.33	95,000.00	95,000.00	-	-
Total 66000 · Payroll Expenses	0.00	118,158.33	128,900.00	128,900.00	-	-
66500 · Postage Expense	1,352.25	1,375.00	1,500.00	147.75	1,500.00	125.00
68100 · Telephone Expense	1,553.13	2,108.33	2,300.00	746.87	3,200.00	266.67
68900 · Vehicle Maintenance	1,068.94	1,833.33	2,000.00	931.06	1,500.00	125.00
69000 · Equipment Maintenance	195.26	1,375.00	1,500.00	1,304.74	1,000.00	83.33
69100 · Purchase of Equip/Vehicle	11,625.00	916.67	1,000.00	(10,625.00)	11,750.00	979.17
69300 · Building Maintenance & Repair	0.00	550.00	600.00	600.00	300.00	25.00
Total Expense	112,700.68	229,301.41	250,147.00	137,446.32	111,090.00	9,257.50
Net Ordinary Income	235,978.02	170,867.60	186,401.00	(49,577.02)	294,710.00	24,559.17
Other Income/Expense						
Other Income						
991000 · Transfer In	0.00	916.67	1,000.00	1,000.00		
Total Other Income	0.00	916.67	1,000.00	1,000.00		
Other Expense						
80010 · Water Meter Loan	22,402.42	20,536.08	22,403.00	0.58	22,403.00	1,866.92
99200 · Transfer Out	-17,724.15	73,333.33	80,000.00	97,724.15	90,000.00	7,500.00
Total Other Expense	4,678.27	93,869.41	102,403.00	97,724.73	22,403.00	1,866.92
Net Other Income	-4,678.27	-92,952.74	-101,403.00	(96,724.73)		
Net Income	231,299.75	77,914.86	84,998.00	(146,301.75)	272,307.00	22,692.25

City of Garrison - Utilities Sewer Budget Profit & Loss Budget Performance April 2023 through January 2024

Ordinary Income/Expense	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Income						
47800 · Tap Fee	600.00	550.00	600.00	0.00	600.00	50.00
47802 · Construction of Lines	0.00	916.66	1,000.00	1,000.00	1,000.00	83.33
47900 · Sales	133,283.81	145,163.33	158,360.00	25,076.19	173,500.00	14,458.33
47980 · Misc. Income	0.00	458.34	500.00	500.00	500.00	41.67
Sewer Plant Loan -Princ. Forgive Loan					618,000.00	51,500.00
Total Income	133,883.81	147,088.33	160,460.00	26,576.19	793,600.00	66,133.33
Gross Profit	133,883.81	147,088.33	160,460.00	26,576.19	793,600.00	66,133.33
Expense						
52320 · Insurance - Workman's Comp	1,422.61	2,108.33	2,300.00	877.39	1,800.00	150.00
52330 · Insurance - Sewer Cov	812.11	916.67	1,000.00	187.89	1,000.00	83.33
52340 · Insurance - General Liability	859.08	687.50	750.00	(109.08)	1,000.00	83.33
52350 · Insurance - Auto	350.25			(350.25)	500.00	41.67
52370 · Insurance - E & O	681.65	550.00	600.00	(81.65)	750.00	62.50
52380 · Insurance - Equip & Property	1,396.10	1,100.00	1,200.00	(196.10)	1,500.00	125.00
53080 · Council Expense	0.00	110.00	120.00	120.00	120.00	10.00
53090 · Line Maintenance	94,208.52	64,166.67	70,000.00	(24,208.52)	71,000.00	5,916.67
53100 · Line Construction	0.00	55,000.00	60,000.00	60,000.00	1,000.00	83.33
53310 · Uniform Service	1,392.65	1,375.00	1,500.00	107.35	1,500.00	125.00
53360 · Dues	3,142.58	6,233.33	6,800.00	3,657.42	5,000.00	416.67
53730 · Software Maintenance	4,341.94	5,500.00	6,000.00	1,658.06	4,500.00	375.00
53760 · Road Materials	33.74			(33.74)	-	-
53820 · Mowing	1,710.00	2,566.67	2,800.00	1,090.00	2,800.00	233.33
60000 · Advertising and Publication	528.36	550.00	600.00	71.64	600.00	50.00
60200 · Fuel Expense	3,142.72	2,291.67	2,500.00	(642.72)	3,200.00	266.67
62000 · Continuing Education	450.00	802.08	875.00	425.00	950.00	79.17
62100 · Sample Collections & Testing	0.00	458.33	500.00	500.00	250.00	20.83
64500 · Donations & Flowers	41.25	45.83	50.00	8.75	50.00	4.17
64700 · Miscellaneous Expense	0.00	687.50	750.00	750.00	500.00	41.67

City of Garrison - Utilities Sewer Budget Profit & Loss Budget Performance April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
64900 · Office Supplies	1,261.27	916.67	1,000.00	(261.27)	1,200.00	100.00
66500 · Postage Expense	1,443.88	1,650.00	1,800.00	356.12	1,500.00	125.00
68100 · Telephone Expense	1,553.14	2,108.33	2,300.00	746.86	3,200.00	266.67
68300 · Landfill Charges	541.60	916.67	1,000.00	458.40	1,000.00	83.33
68900 · Vehicle Maintenance	1,068.92	1,833.33	2,000.00	931.08	1,500.00	125.00
69000 · Equipment Maintenance	195.26	916.67	1,000.00	804.74	1,000.00	83.33
69100 · Purchase of Equip/Vehicle	11,625.00	916.67	1,000.00	(10,625.00)	11,750.00	979.17
69200 · Grant Expense	100.00	9,166.67	10,000.00	9,900.00	10,000.00	833.33
69400 · Purchase of Property	0.00	60,000.00	60,000.00	60,000.00	-	-
70000 · SSO Initiative	0.00	11,916.67	13,000.00	13,000.00	-	-
70010 · Sewer Plant Loan	0.00	53,166.67	58,000.00	58,000.00	618,000.00	51,500.00
Total Expense	132,302.63	288,657.93	309,445.00	177,142.37	747,170.00	62,264.17
Net Ordinary Income	1,581.18	-141,569.60	-148,985.00	(150,566.18)	46,430.00	3,869.17
Other Income/Expense						
Other Income						
991000 · Transfer In	0.00	916.67	1,000.00	1,000.00		-
Total Other Income	0.00	916.67	1,000.00	1,000.00		-
Other Expense						
99200 · Transfer Out	0.00	73,333.33	80,000.00	80,000.00	90,000.00	7,500.00
Total Other Expense	0.00	73,333.33	80,000.00	80,000.00	90,000.00	7,500.00
Net Other Income	0.00	-72,416.66	-79,000.00	(79,000.00)		
Net Income	1,581.18	-213,986.26	-227,985.00	(229,566.18)	46,430.00	3,869.17

**City of Garrison - General Special Budget
Profit & Loss Budget Performance
April 2023 through January 2024**

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Other Income/Expense						
Other Income						
ARP4555 - American Rescue Plan	0.00	180,263.34	216,316.00	216,316.00	216,316.00	18,026.33
CRF4557 - Covid Relief Funds	0.00	29,291.66	35,150.00	35,150.00	35,150.00	2,929.17
Total Other Income	0.00	209,555.00	251,466.00	251,466.00	251,466.00	20,955.50
Other Expense						
AR4556 - American Rescue Plan - Exp.	0.00	180,263.34	216,316.00	216,316.00	216,316.00	18,026.33
CRF4558 - Covid Relief Funds - Expense	0.00	29,291.66	35,150.00	35,150.00	35,150.00	2,929.17
Total Other Expense	0.00	209,555.00	251,466.00	251,466.00	251,466.00	20,955.50
Net Other Income	0.00	0.00	0.00	0.00		-
Net Income	0.00	0.00	0.00	0.00		-

City of Garrison - General Road Budget Profit & Loss Budget Performance April 2023 through January 2024

Ordinary Income/Expense	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Income						
47900 · Sales	30,451.30	30,250.00	33,000.00	2,548.70	33,000.00	2,750.00
Total Income	<u>30,451.30</u>	<u>30,250.00</u>	<u>33,000.00</u>	<u>2,548.70</u>	<u>33,000.00</u>	<u>2,750.00</u>
Gross Profit	30,451.30	30,250.00	33,000.00	2,548.70	33,000.00	2,750.00
Expense						
52320 · Insurance - Worker's Comp	534.03	550.00	600.00	65.97	600.00	50.00
52340 · Insurance - General Liability	169.32	165.00	180.00	10.68	180.00	15.00
52380 · Insurance - Equipment & Prop.	304.67	220.00	240.00	(64.67)	320.00	26.67
53760 · Road Materials	22,087.19	124,300.00	135,600.00	113,512.81	135,600.00	11,300.00
60000 · Advertising and Publication	0.00	114.58	125.00	125.00	-	-
64700 · Miscellaneous Expense	0.00	183.33	200.00	200.00	-	-
66000 · Payroll Expenses						
66001 · Payroll Expenses - Water	0.00	27.95	27.95	27.95	-	-
66002 · Payroll Expenses - Gas	0.00	27.95	27.95	27.95	-	-
66005 · Payroll Expenses - General	0.00	37.25	37.25	37.25	-	-
66000 · Payroll Expenses - Other	0.00	292.38	292.38	292.38	-	-
Total 66000 · Payroll Expenses	<u>0.00</u>	<u>385.53</u>	<u>385.53</u>	<u>385.53</u>	<u>-</u>	<u>-</u>
67200 · Other Repairs and Maintenance	0.00	916.67	1,000.00	1,000.00	-	-
68900 · Vehicle Maintenance	0.00	0.00	0.00	0.00	-	-
Total Expense	<u>23,095.21</u>	<u>126,835.11</u>	<u>138,330.53</u>	<u>115,235.32</u>	<u>136,700.00</u>	<u>11,391.67</u>
Net Ordinary Income	<u>7,356.09</u>	<u>-96,585.11</u>	<u>-105,330.53</u>	<u>(112,686.62)</u>	<u>(103,700.00)</u>	<u>(8,641.67)</u>
Net Income	<u><u>7,356.09</u></u>	<u><u>-96,585.11</u></u>	<u><u>-105,330.53</u></u>	<u><u>(112,686.62)</u></u>	<u><u>(103,700.00)</u></u>	<u><u>(8,641.67)</u></u>

City of Garrison - General Municipal Court Profit & Loss Budget Performance April 2023 through January 2024

Ordinary Income/Expense	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Income						
47940 · Interest	88.65	36.67	40.00	(48.65)	85.00	7.08
75-4580 · Municipal Court Fines	48,280.60	137,500.00	150,000.00	101,719.40	120,000.00	10,000.00
75-4610 · Municipal Court Technology Fund	1,408.77	1,375.00	1,500.00	91.23	1,500.00	125.00
75-4620 · MC Building Security Fund	1,723.92	1,558.33	1,700.00	(23.92)	1,700.00	141.67
75-4630 · Municipal Jury Fund	111.82	45.83	50.00	(61.82)	120.00	10.00
75-4640 · Local Truancy Prevention & Div.	1,756.26	1,650.00	1,800.00	43.74	1,800.00	150.00
75-4650 · Time Payment Reimbursement Fee	213.00	206.25	225.00	12.00	225.00	18.75
75-4660 · Omnibase Reimbursement Fee	-12.00	55.00	60.00	72.00	500.00	41.67
Total Income	<u>53,571.02</u>	<u>142,427.08</u>	<u>155,375.00</u>	<u>101,803.98</u>	<u>125,930.00</u>	<u>10,494.17</u>
Gross Profit	53,571.02	142,427.08	155,375.00	101,803.98	125,930.00	10,494.17
Expense						
52320 · Insurance - Worker's Comp	534.03	458.33	500.00	(34.03)	550.00	45.83
52340 · Insurance - General Liability	169.30	183.33	200.00	30.70	200.00	16.67
52370 · Insurance - Errors & Omissions	150.86	137.50	150.00	(0.86)	160.00	13.33
52500 · Collection Agency Fee	724.50	1,558.33	1,700.00	975.50	1,500.00	125.00
53360 · Dues	0.00	137.50	150.00	150.00	-	-
53730 · Software Maintenance	6,055.01	5,500.00	6,000.00	(55.01)	6,100.00	508.33
60400 · Bank Service Charges	0.00	15.58	17.00	17.00	-	-
60500 · Returned Check Exp.	0.00	275.00	300.00	300.00	100.00	8.33
62000 · Continuing Education	572.92	1,283.33	1,400.00	827.08	1,000.00	83.33
64700 · Miscellaneous Expense	167.96	916.67	1,000.00	832.04	500.00	41.67
64900 · Office Supplies	55.53	0.00	0.00	(55.53)	1,000.00	83.33
66000 · Payroll Expenses				0.00		
66001 · Payroll Expenses - Water	759.71			(759.71)		
66002 · Payroll Expenses - Gas	590.90			(590.90)		
66005 · Payroll Expenses - General	337.64	2,604.25	2,841.00	2,503.36		
66000 · Payroll Expenses - Other	47,540.83	38,968.42	42,511.00	(5,029.83)	-	-
Total 66000 · Payroll Expenses	<u>49,229.08</u>	<u>41,572.67</u>	<u>45,352.00</u>	<u>(3,877.08)</u>	<u>-</u>	<u>-</u>

City of Garrison - General Municipal Court
Profit & Loss Budget Performance
April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
66500 · Postage Expense	0.00	91.67	100.00	100.00	1,000.00	83.33
67500 · Security Expenses	1,210.05	1,650.00	1,800.00	589.95	1,800.00	150.00
68100 · Telephone Expense	0.00	0.00	0.00	0.00	-	-
75-4800 · General Court Fines Payable	55,214.20			(55,214.20)	50,000.00	4,166.67
Total Expense	114,083.44	53,779.91	58,669.00	(55,414.44)	63,910.00	5,325.83
Net Ordinary Income	-60,512.42	88,647.17	96,706.00	157,218.42	62,020.00	5,168.33
Other Income/Expense						
Other Expense						
99200 · Transfer Out	0.00	58,666.67	64,000.00	64,000.00		-
Total Other Expense	0.00	58,666.67	64,000.00	64,000.00		-
Net Other Income	0.00	-58,666.67	-64,000.00	(64,000.00)		-
Net Income	-60,512.42	29,980.50	32,706.00	93,218.42	62,020.00	5,168.33

**City of Garrison - General Garbage
Profit & Loss Budget Performance
April 2023 through January 2024**

	<u>Apr '23 - Jan 24</u>	<u>Budget</u>	<u>Annual Budget</u>	<u>Difference</u>	<u>Proposed Budget</u>	<u>Proposed/12</u>
Ordinary Income/Expense						
Income						
47900 · Sales	72,286.44	69,285.33	75,584.00	3,297.56	85,000.00	7,083.33
Total Income	<u>72,286.44</u>	<u>69,285.33</u>	<u>75,584.00</u>	<u>3,297.56</u>	<u>85,000.00</u>	<u>7,083.33</u>
Gross Profit	72,286.44	69,285.33	75,584.00	3,297.56	85,000.00	7,083.33
Expense						
51210 · Garbage Collection Fees	48,254.00	51,058.33	55,700.00	7,446.00	56,000.00	4,666.67
Total Expense	<u>48,254.00</u>	<u>51,058.33</u>	<u>55,700.00</u>	<u>7,446.00</u>	<u>56,000.00</u>	<u>4,666.67</u>
Net Ordinary Income	24,032.44	18,227.00	19,884.00	(4,148.44)	29,000.00	2,416.67
Other Income/Expense						
Other Income						
991000 · Transfer In	0.00			0.00		
Total Other Income	<u>0.00</u>			<u>0.00</u>		
Net Other Income	0.00			0.00		
Net Income	<u>24,032.44</u>	<u>18,227.00</u>	<u>19,884.00</u>	<u>(4,148.44)</u>	29,000.00	2,416.67

City of Garrison - General Profit & Loss Budget Performance April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense						
Income						
45400 · Sales of Scrap & Equipment	762.95	1,500.00	1,500.00	737.05	1500	125.00
45910 · Accident Reports	0.00	6.00	6.00	6.00	24	2.00
47900 · Sales	-41.16	2,000.00	2,000.00	2,041.16	2000	166.67
47910 · Penalties	22,568.35	25,000.00	25,000.00	2,441.65	25000	2,083.33
47920 · Central Appraisal Collections	52,900.73	120,000.00	120,000.00	67,099.27	125000	10,416.67
47930 · Sales Tax	81,972.76	80,000.00	80,000.00	(1,972.76)	85000	7,083.33
47940 · Interest	325.99	350.00	350.00	24.01	350	29.17
47950 · Franchise Fees						
47951 · Deep East Texas Franchise Fee	50,157.24	53,000.00	53,000.00	2,842.76	53000	4,416.67
47950 · Franchise Fees - Other	6,541.94	5,500.00	5,500.00	(1,041.94)	5500	458.33
Total 47950 · Franchise Fees	<u>56,699.18</u>	<u>58,500.00</u>	<u>58,500.00</u>	<u>1,800.82</u>	<u>58500</u>	<u>4,875.00</u>
47960 · Permits						
47961 · Application Fees	100.00	200.00	200.00	100.00	200	16.67
47960 · Permits - Other	1,395.00	150.00	150.00	(1,245.00)	1300	108.33
Total 47960 · Permits	<u>1,495.00</u>	<u>350.00</u>	<u>350.00</u>	<u>(1,145.00)</u>	<u>1500</u>	<u>125.00</u>
47970 · Reconnect Fee	75.00	150.00	150.00	75.00	150	12.50
47980 · Misc. Income						
47981 · Misc. Income - State	0.00	250.00	250.00	250.00	0	-
47980 · Misc. Income - Other	750.00	1,000.00	1,000.00	250.00	1000	83.33
Total 47980 · Misc. Income	<u>750.00</u>	<u>1,250.00</u>	<u>1,250.00</u>	<u>500.00</u>	<u>1000</u>	<u>83.33</u>
47990 · Returned Check Fee	90.00	30.00	30.00	(60.00)	100	8.33
47995 · Machine Rental	75.20	100.00	100.00	24.80	0	-
48000 · General Court Fines	63,546.42			(63,546.42)	60000	5,000.00
Total Income	<u>281,210.42</u>	<u>289,236.00</u>	<u>289,236.00</u>	<u>8,025.58</u>	<u>360124</u>	<u>30,010.33</u>
Gross Profit	<u>281,210.42</u>	<u>289,236.00</u>	<u>289,236.00</u>	<u>8,025.58</u>	<u>360124</u>	<u>30,010.33</u>
Expense						
52280 · Retirement Expense	-1,043.63			1,043.63		-
52300 · Employee Medical Insurance	1,389.78			(1,389.78)		-

City of Garrison - General Profit & Loss Budget Performance April 2023 through January 2024

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
52320 · Insurance - Worker's Comp	534.03	600.00	600.00	65.97	600	50.00
52340 · Insurance - General Liability	169.32	175.00	175.00	5.68	175	14.58
52350 · Insurance - Auto	987.90	1,600.00	1,600.00	612.10	1200	100.00
52370 · Insurance - Errors & Omissions	150.86	150.00	150.00	(0.86)	160	13.33
52380 · Insurance - Equipment & Prop.	304.67	260.00	260.00	(44.67)	325	27.08
53250 · Legal and Accounting	35,000.00	35,000.00	35,000.00	0.00	35000	2,916.67
53310 · Uniform Service	1,438.93	900.00	900.00	(538.93)	1500	125.00
53360 · Dues	901.00	900.00	900.00	(1.00)	1000	83.33
53730 · Software Maintenance	6,005.41	7,200.00	7,200.00	1,194.59	5500	458.33
53820 · Mowing	1,710.00	2,800.00	2,800.00	1,090.00	2800	233.33
60000 · Advertising and Publication	813.49	500.00	500.00	(313.49)	500	41.67
60200 · Fuel Expense	3,034.50	3,000.00	3,000.00	(34.50)	3200	266.67
60400 · Bank Service Charges	1,921.68	2,200.00	2,200.00	278.32	2200	183.33
60500 · Returned Check Exp.	150.00	200.00	200.00	50.00	200	16.67
62000 · Continuing Education	0.00	500.00	500.00	500.00	500	41.67
63300 · Insurance Expense	0.00	0.00	0.00	0.00	-	-
64300 · Central Appraisal District Exp.	2,919.00	2,600.00	2,600.00	(319.00)	3000	-
64400 · Election Supplies & Exp.	9,652.00	5,000.00	5,000.00	(4,652.00)	5800	483.33
64500 · Donations & Flowers	358.64	30.00	30.00	(328.64)	50	4.17
64700 · Miscellaneous Expense	2,315.40	1,000.00	1,000.00	(1,315.40)	1000	83.33
64900 · Office Supplies	1,821.13	2,000.00	2,000.00	178.87	2000	166.67
66000 · Payroll Expenses						
66001 · Payroll Expenses - Water	5,645.30	8,147.32	8,147.32	2,502.02	136763	11,396.92
66002 · Payroll Expenses - Gas	5,408.82	8,147.34	8,147.34	2,738.52	128367	10,697.25
66005 · Payroll Expenses - General	5,659.84	8,147.34	8,147.34	2,487.50	105412	8,784.33
66000 · Payroll Expenses - Other	71,646.74	62,000.00	62,000.00	(9,646.74)	183432	15,286.00
Total 66000 · Payroll Expenses	88,360.70	86,442.00	86,442.00	(1,918.70)	553974	46,164.50
66500 · Postage Expense	1,684.18	1,500.00	1,500.00	(184.18)	1500	125.00
67200 · Other Repairs and Maintenance	0.00	200.00	200.00	200.00	100	8.33
68100 · Telephone Expense	1,498.60	1,900.00	1,900.00	401.40	1900	158.33

**City of Garrison - General
Profit & Loss Budget Performance
April 2023 through January 2024**

	Apr '23 - Jan 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
68600 · Utilities	62,402.79	57,500.00	57,500.00	(4,902.79)	75000	6,250.00
68900 · Vehicle Maintenance	1,303.77	2,000.00	2,000.00	696.23	1500	125.00
69000 · Equipment Maintenance	659.54	1,000.00	1,000.00	340.46	1000	83.33
69100 · Purchase of Equipment/Vehicle	0.00	1,000.00	1,000.00	1,000.00	11750	979.17
69200 · Grant Expense	0.00	0.00	0.00	0.00		-
69300 · Building Maintenance & Repair	1,573.43	1,500.00	1,500.00	(73.43)	1500	125.00
Total Expense	228,017.12	219,657.00	219,657.00	(8,360.12)	714934	59,577.83
Net Ordinary Income	53,193.30	69,579.00	69,579.00	16,385.70	-354810	(29,567.50)
Other Income/Expense						-
Other Income						-
991000 · Transfer In	314,268.87	340,000.00	340,000.00	25,731.13	270000	22,500.00
Total Other Income	314,268.87	340,000.00	340,000.00	25,731.13	270000	22,500.00
Other Expense						-
99200 · Transfer Out	0.00	0.00	0.00	0.00		-
Total Other Expense	0.00	0.00	0.00	0.00		-
Net Other Income	314,268.87	340,000.00	340,000.00	25,731.13		-
Net Income	367,462.17	409,579.00	409,579.00	42,116.83	-354810	(29,567.50)

**City of Garrison - General Reserve Budget
Profit & Loss Budget Performance
April 2023 through February 2024**

	<u>Apr '23 - Feb 24</u>	<u>Budget</u>	<u>Annual Budget</u>	<u>Difference</u>	<u>Proposed Budget</u>	<u>Proposed/12</u>
Ordinary Income/Expense						
Income						
47940 · Interest	0.00	0.92	1.00	1.00	1.00	0.08
Total Income	0.00	0.92	1.00	1.00	1.00	0.08
Gross Profit	0.00	0.92	1.00	1.00	1.00	0.08
Net Ordinary Income	0.00	0.92	1.00	1.00	1.00	0.08
Net Income	0.00	0.92	1.00	1.00	1.00	0.08

**City of Garrison - General Lease Budget
Profit & Loss Budget Performance
April 2023 through February 2024**

	Apr '23 - Feb 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense						
Income						
47940 · Interest	0.00	0.92	1.00	1.00	1.00	0.08
47980 · Misc. Income						
47981 · Misc. Income - State	0.00	641.67	700.00	700.00	700.00	58.33
Total 47980 · Misc. Income	0.00	641.67	700.00	700.00		-
Total Income	0.00	642.59	701.00	701.00	701.00	58.42
Gross Profit	0.00	642.59	701.00	701.00		-
Expense						
62000 · Continuing Education	0.00	0.00	0.00	0.00		-
Total Expense	0.00	0.00	0.00	0.00		-
Net Ordinary Income	0.00	642.59	701.00	701.00		-
Net Income	0.00	642.59	701.00	701.00	701.00	58.42

**City of Garrison - General Forfeiture Budget
Profit & Loss Budget Performance
April 2023 through February 2024**

	<u>Apr '23 - Feb 24</u>	<u>Budget</u>	<u>Annual Budget</u>	<u>Difference</u>	<u>Proposed Budget</u>	<u>Proposed/12</u>
Ordinary Income/Expense						
Income						
47900 · Sales	0.00	0.00	0.00	0.00	-	-
47940 · Interest	0.00	0.92	1.00	1.00	1.00	0.08
47980 · Misc. Income	0.00	0.92	1.00	1.00	-	-
47998 · Seized Revenue	0.00	0.00	0.00	0.00	-	-
47999 · Sale of Police Seizures	0.00	2,291.67	2,500.00	2,500.00	1.00	0.08
Total Income	0.00	2,293.51	2,502.00	2,502.00	2.00	0.17
Gross Profit	0.00	2,293.51	2,502.00	2,502.00	-	-
Net Ordinary Income	0.00	2,293.51	2,502.00	2,502.00	-	-
Net Income	0.00	2,293.51	2,502.00	2,502.00	2.00	0.17

**City of Garrison - General Police Budget
Profit & Loss Budget Performance
April 2023 through February 2024**

	Apr '23 - Feb 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense						
Income						
45910 · Accident Reports	36.00	137.50	150.00	114.00	150.00	12.50
47940 · Interest	4.43	0.00	0.00	(4.43)	10.00	0.83
47980 · Misc. Income						
47981 · Misc. Income - State	0.00	0.00	0.00	0.00		-
47980 · Misc. Income - Other	16,877.58	91.67	100.00	(16,777.58)	100.00	8.33
Total 47980 · Misc. Income	16,877.58	91.67	100.00	(16,777.58)	100.00	8.33
Total Income	16,918.01	229.17	250.00	(16,668.01)	260.00	21.67
Gross Profit	16,918.01	229.17	250.00	(16,668.01)	260.00	21.67
Expense						
52310 · Insurance - Law Enfor Liability	2,776.00	3,300.00	3,600.00	824.00	3,400.00	283.33
52320 · Insurance - Worker's Comp	534.03	504.17	550.00	15.97	550.00	45.83
52340 · Insurance - General Liability	0.00	114.58	125.00	125.00	125.00	10.42
52350 · Insurance - Auto	987.88	2,016.67	2,200.00	1,212.12	1,200.00	100.00
52370 · Insurance - Errors & Omissions	150.86	183.33	200.00	49.14	200.00	16.67
52380 · Insurance - Equipment & Prop.	304.67	320.83	350.00	45.33	350.00	29.17
53250 · Legal and Accounting	0.00	458.33	500.00	500.00	500.00	41.67
53730 · Software Maintenance	2,125.84	2,933.33	3,200.00	1,074.16	2,500.00	208.33
60200 · Fuel Expense	5,640.08	4,583.33	5,000.00	(640.08)	5,500.00	458.33
62000 · Continuing Education	300.00	458.33	500.00	200.00	500.00	41.67
64700 · Miscellaneous Expense	1,473.68	2,750.00	3,000.00	1,526.32	1,500.00	125.00
64900 · Office Supplies	152.00	229.17	250.00	98.00	200.00	16.67
64910 · Supplies	0.00	4,583.33	5,000.00	5,000.00	2,500.00	208.33
66000 · Payroll Expenses						
66002 · Payroll Expenses - Gas	0.00	0.00	0.00	0.00		-
66005 · Payroll Expenses - General	14,252.67	21,301.50	23,238.00	8,985.33		-
66000 · Payroll Expenses - Other	95,049.92	84,952.08	92,675.00	(2,374.92)		-
Total 66000 · Payroll Expenses	109,302.59	106,253.58	115,913.00	6,610.41		-
66500 · Postage Expense	27.05	18.33	20.00	(7.05)	30.00	2.50

**City of Garrison - General Police Budget
Profit & Loss Budget Performance
April 2023 through February 2024**

	Apr '23 - Feb 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
	134.45				150.00	12.50
67500 · Security Expenses	360.00	458.33	500.00	(134.45)	500.00	41.67
68100 · Telephone Expense	7,301.20	4,583.33	5,000.00	(2,301.20)	5,000.00	416.67
68900 · Vehicle Maintenance	57,898.40			(57,898.40)		-
69200 · Grant Expense	189,468.73	133,748.97	145,908.00	(43,560.73)	24,705.00	2,058.75
Total Expense	-172,550.72	-133,519.80	-145,658.00	26,892.72		
Net Ordinary Income						
Other Income/Expense						
Other Income						
990000 · Grant Income	58,000.00		58,000.00			
991000 · Transfer In	0.00	0.00	0.00	0.00		
Total Other Income	58,000.00	0.00	58,000.00	0.00		
Other Expense						
99200 · Transfer Out	0.00	0.00	0.00	0.00		
Total Other Expense	0.00	0.00	0.00	0.00		
Net Other Income	58,000.00	0.00	58,000.00	0.00		
Net Income	-114,550.72	-133,519.80	-87,658.00	26,892.72	(24,445.00)	(2,037.08)

**City of Garrison - General Park Budget
Profit & Loss Budget Performance
April 2023 through February 2024**

Ordinary Income/Expense	Apr '23 - Feb 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Income						
47980 · Misc. Income	0.00	700.00	700.00	700.00	500.00	41.67
Total Income	0.00	700.00	700.00	700.00	500.00	41.67
Gross Profit	0.00	700.00	700.00	700.00	500.00	
Expense						
60400 · Bank Service Charges	46.79	14.72	30.22	(16.57)	50.00	4.17
64700 · Miscellaneous Expense	0.00	0.00	46.66	46.66	50.00	4.17
Total Expense	46.79	14.72	76.88	30.09	100.00	8.33
Net Ordinary Income	-46.79	685.28	623.12	669.91	400.00	33.33
Other Income/Expense						
Other Income						
991000 · Transfer In	-1,894.38			1,894.38		-
Total Other Income	-1,894.38			1,894.38		-
Other Expense						
99200 · Transfer Out	1,894.38			(1,894.38)		-
Total Other Expense	1,894.38			(1,894.38)		-
Net Other Income	-3,788.76			3,788.76		-
Net Income	-3,835.55	685.28	623.12	4,458.67	400.00	33.33

City of Garrison - General Fire Department Budget Profit & Loss Budget Performance April 2023 through February 2024

	Apr '23 - Feb 24	Budget	Annual Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense						
Income						
47980 · Misc. Income	22,904.44			(22,904.44)	10,000.00	833.33
Grant					950,000.00	79,166.67
Total Income	22,904.44			(22,904.44)	960,000.00	80,000.00
Gross Profit	22,904.44			(22,904.44)	960,000.00	80,000.00
Expense						
52320 · Insurance - Worker's Comp	534.01	458.33	500.00	(34.01)	600.00	50.00
52340 · Insurance - General Liability	169.30	114.58	125.00	(44.30)	200.00	16.67
52350 · Insurance - Auto	0.00	0.00	0.00	0.00		-
52370 · Insurance - Errors & Omissions	0.00	0.00	0.00	0.00		-
52380 · Insurance - Equipment & Prop.	0.00	0.00	0.00	0.00		
60200 · Fuel Expense	3,595.15	3,666.67	4,000.00	404.85	4,000.00	
63300 · Insurance Expense	9,486.00	9,166.67	10,000.00	514.00	10,000.00	833.33
68900 · Vehicle Maintenance	22,904.44			(22,904.44)		-
69200 · Grant Expense	100.00			(100.00)	960,000.00	80,000.00
Total Expense	36,788.90	13,406.25	14,625.00	(22,163.90)	974,800.00	81,233.33
Net Ordinary Income	-13,884.46	-13,406.25	-14,625.00	(740.54)	(14,800.00)	(1,233.33)
Net Income	-13,884.46	-13,406.25	-14,625.00	(740.54)	(14,800.00)	(1,233.33)

		Revenue		Expense	
Electric CD	\$	6,580			
City of Garrison	\$	14,063			
Forfeiture	\$	10,884			
Seizure	\$	3,520			
Austin Bank CD	\$	15,404			
	\$	50,450			
Water	\$	405,800	\$	111,090	
Gas	\$	280,532	\$	164,255	
Sewer	\$	793,600	\$	747,220	
Garbage	\$	85,000	\$	56,000	
General	\$	360,124	\$	714,934	
(PD)	\$	58,260	\$	82,705	
(Fire)	\$	960,000	\$	974,800	
(Park)	\$	500	\$	100	
(Road Fee)	\$	33,000	\$	136,700	
	\$	<u>1,411,884</u>	\$	<u>1,909,239</u>	
Municipal Court 510	\$	125,930	\$	63,910	
Forfeiture 520	\$	2	\$	-	
Reserve 540	\$	1	\$	-	
Lease 550	\$	701	\$	701	
Special	\$	251,466	\$	251,466	
Budget Surplus	\$	3,354,916	-	\$ 3,303,881	= \$ 51,035