

CITY OF GARRISON

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ANNUAL OPERATING BUDGET

APRIL 1, 2025 TO MARCH 31, 2026

Robert L. Yates
COUNTY CLERK

KEITH YARBROUGH, MAYOR

ARNIE KELLEY, MAYOR PRO-TEM

TRAVIS SIMON, COUNCIL

HOPE HALLMARK, COUNCIL

TIM WRIGHT, COUNCIL

DARRELL LUNSFORD, JR., COUNCIL

JACK BROWN, UTILITY SUPERINTENDENT

TIM BARTON, POLICE CHIEF

JENNY FREDERICK, CITY SECRETARY

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ORDINANCE NO. 25-001

AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF GARRISON FOR THE FISCAL YEAR BEGINNING APRIL 1, 2025 AND ENDING MARCH 31, 2026, AND ADOPTING THE ANNUAL BUDGET FOR THE CITY OF GARRISON FOR THE 2025-2026 FISCAL YEAR.

WHEREAS, the budget appended here as Exhibit A, for the fiscal year beginning on April 1, 2025 and ending March 31, 2026, 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, 2025 and ending on March 31, 2026, 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 2025-2026 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, 2025 and ending March 31, 2026.

PASSED AND APPROVED this the 10TH day of March, 2025.

APPROVED: _____

Mayor

ATTEST: _____

Jenny Inderude
City Secretary

ORDINANCE NO. 25-002

AN ORDINANCE LEVYING AD VALOREM TAXES FOR USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF GARRISON FOR THE 2025-2026 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 2025-2026 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, 2025 and if not paid on or before January 1, 2026, 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.

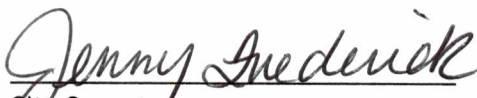
PASSED AND APPROVED this the 10TH day of March, 2025, at a regular meeting of the City Council of the City of Garrison, there being a quorum present, by all yeas and no nays, and approved by the Mayor on the date above set out.

APPROVED:



Mayor

ATTEST:



City Secretary

CITY OF GARRISON
2025-2026 BUDGET
TAX INFORMATION

THE PROPERTY TAX RATE FOR THE 2024 TAX YEAR IS \$0.29724 PER \$100 OF VALUE. THE TAX RATES WILL INCREASE TOTAL TAXES IN THE CITY OF GARRISON BY 3.5%.

2024 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Garrison

Taxing Unit Name

(936) 347-2201

Phone (area code and number)

330 S B Ave, Garrison, TX 75946

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

www.garrisontx.us

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	\$ 38,430,850
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	\$ 0
3.	Preliminary prior year adjusted taxable value. Subtract Line 2 from Line 1.	\$ 38,430,850
4.	Prior year total adopted tax rate.	\$ 0.32000 /\$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	\$ 0
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	\$ 0
7.	Prior year 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)

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.	\$ 38,430,850
9.	Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023. Enter the prior year value of property in deannexed territory. ⁵	\$ 0
10.	<p>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> <p>A. Absolute exemptions. Use prior year market value: \$ 112,160</p> <p>B. Partial exemptions. Current year exemption amount or current year percentage exemption times prior year value: + \$ 6,000</p> <p>C. Value loss. Add A and B.⁶</p>	\$ 118,160
11.	<p>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> <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>	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 118,160
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.	\$ 0
14.	Prior year total value. Subtract Line 12 and Line 13 from Line 8.	\$ 38,312,690
15.	Adjusted prior year total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 112,601
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	\$ 120
17.	Adjusted prior year levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 122,721
18.	<p>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> <p>A. Certified values: \$ 39,176,127</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ 0</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: - \$ 0</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 - \$ 0</p> <p>E. Total current year value. Add A and B, then subtract C and D.</p>	\$ 39,176,127

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	\$ 3,991,453
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	+ \$ 0
C.	Total value under protest or not certified. Add A and B.	\$ 3,991,453
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	\$ 0
21.	Current year total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 43,167,580
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	\$ 0
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	\$ 305,510
24.	Total adjustments to the current year taxable value. Add Lines 22 and 23.	\$ 305,510
25.	Adjusted current year taxable value. Subtract Line 24 from Line 21.	\$ 42,862,070
26.	Current year NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.28631 /\$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.	\$ 0.32000 /\$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> .	\$ 38,430,850

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.	\$ 122,979
31.	<p>Adjusted prior year levy for calculating NNR M&O rate.</p> <p>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. + \$ 120</p> <p>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. - \$ 0</p> <p>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. +/- \$ 0</p> <p>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. \$ 120</p> <p>E. Add Line 30 to 31D.</p>	\$ 123,099
32.	Adjusted current year taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 42,862,070
33.	Current year NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.28719 /\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>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. \$ _____</p> <p>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. - \$ _____</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</p> <p>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. \$ _____</p> <p>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. - \$ _____</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 §26.041

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>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. \$ _____</p> <p>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. \$ _____</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>	\$ 0 _____ /\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>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. \$ _____</p> <p>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. \$ _____</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>	\$ 0 _____ /\$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 the prior year. 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 the prior year. 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>	\$ 0 _____ /\$100
39.	<p>Adjusted current year NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.28719 _____ /\$100
40.	<p>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.</p> <p>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 \$ _____</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ /\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.28719 _____ /\$100
41.	<p>Current year 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 style="text-align: center;">- 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>	\$ 0.29724 _____ /\$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): 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:</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 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:</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 \$ 0</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0</p> <p>D. Subtract amount paid from other resources - \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 0</p>	\$ 0
43.	Certified prior year excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted current year debt. Subtract Line 43 from Line 42E.	\$ 0
45.	<p>Current year anticipated collection rate.</p> <p>A. Enter the current year anticipated collection rate certified by the collector. ³⁰ 99.0 %</p> <p>B. Enter the prior year actual collection rate..... 93.0 %</p> <p>C. Enter the 2022 actual collection rate. 93.8 %</p> <p>D. Enter the 2021 actual collection rate. 98.2 %</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.	Current year debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 0
47.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 43,167,580
48.	Current year debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0 /\$100
49.	Current year voter-approval M&O rate plus current year debt rate. Add Lines 41 and 48.	\$ 0.29724 /\$100
D49.	<p>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.</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 §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

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

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)	\$ 0.32000 /\$100
	B. Unused increment rate (Line 66)	\$ 0 /\$100
	C. Subtract B from A	\$ 0.32000 /\$100
	D. Adopted Tax Rate	\$ 0.32000 /\$100
	E. Subtract D from C	\$ 0 /\$100
	F. 2023 Total Taxable Value (Line 60)	\$ 38,634,266
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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)	\$ 0.33344 /\$100
	B. Unused increment rate (Line 66)	\$ 0 /\$100
	C. Subtract B from A	\$ 0.33344 /\$100
	D. Adopted Tax Rate	\$ 0.33344 /\$100
	E. Subtract D from C	\$ 0 /\$100
	F. 2022 Total Taxable Value (Line 60)	\$ 35,935,414
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
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)	\$ 0.35350 /\$100
	B. Unused increment rate (Line 66)	\$ 0 /\$100
	C. Subtract B from A	\$ 0.35350 /\$100
	D. Adopted Tax Rate	\$ 0.35350 /\$100
	E. Subtract D from C	\$ 0 /\$100
	F. 2021 Total Taxable Value (Line 60)	\$ 32,446,027
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero.....	\$ 0
66.	Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G	\$ 0 /\$100
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	\$ 0 /\$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)	\$ 0.29724 /\$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> .	\$ 0.28719 /\$100
70.	Current year total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 43,167,580
71.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 70 and multiply by \$100.	\$ 1.15827 /\$100
72.	Current year debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0 /\$100
73.	De minimis rate. Add Lines 69, 71 and 72.	\$ 1.44546 /\$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 §26.042(c)

⁵¹ Tex. Tax Code §26.042(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.** \$ 0.28631 /\$100
As applicable, enter the current year NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax).
Indicate the line number used: 26
- Voter-approval tax rate.** \$ 0.29724 /\$100
As applicable, enter the current year voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 68 (adjusted for unused increment), or Line 81 (adjusted for emergency revenue).
Indicate the line number used: 49
- De minimis rate.** \$ 1.44546 /\$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 Jason Malott, RPA, RTA, CCA
Printed Name of Taxing Unit Representative

sign here Jason Malott
Taxing Unit Representative

8/7/24
Date

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

Gas

Ordinary Income/Expense	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Income							
47800 · Tap Fee	0.00	1,800.00	-1,800.00	0.0%	1,800.0	1800	150
47801 · Reconnect Fees	0.00	5,000.00	-5,000.00	0.0%	5,000.0	5000	416.666667
47900 · Sales	144,668.38	271,232.00	-126,563.62	53.34%	126,563.6	240000	20000
47980 · Misc. Income	0.00	2,500.00	-2,500.00	0.0%	2,500.0	2500	208.333333
Total Income	144,668.38	280,532.00	-135,863.62	51.57%	135,863.6	249300	20775
Gross Profit	144,668.38	280,532.00	-135,863.62	51.57%	135,863.6	249300	20775
Expense							
51000 · Natural Gas Purchase	46,302.83	100,000.00	-53,697.17	46.3%	75000	75000	6250
52320 · Insurance - Workman's Comp	1,902.12	2,000.00	-97.88	95.11%	97.9	2000	166.666667
52330 · Insurance - Sewer Cov	954.49	2,000.00	-1,045.51	47.73%	1,045.5	2000	166.666667
52340 · Insurance - General Liability	1,453.75	2,500.00	-1,046.25	58.15%	1,046.3	2000	166.666667
52350 · Insurance - Auto	571.74	2,000.00	-1,428.26	28.59%	750	750	62.5
52360 · Insurance - Fidelity Bond	0.00	100.00	-100.00	0.0%	100.0	100	8.33333333
52370 · Insurance - E & O	927.90	1,000.00	-72.10	92.79%	72.1	1000	83.3333333
52380 · Insurance - Equip & Property	1,776.92	2,000.00	-223.08	88.85%	223.1	2000	166.666667
53080 · Council Expense	0.00	240.00	-240.00	0.0%	240.0	240	20
53090 · Line Maintenance	11,597.23	15,000.00	-3,402.77	77.32%	(207.1)	18000	1500
53250 · Legal and Accounting	207.10					250	20.83333333
53310 · Uniform Service	970.46	1,500.00	-529.54	64.7%	529.5	1500	125
53360 · Dues	936.99	1,100.00	-163.01	85.18%	163.0	1100	91.6666667
53730 · Software Maintenance	3,695.83	5,000.00	-1,304.17	73.92%	1,304.2	5000	416.666667
53820 · Mowing	2,010.00	2,800.00	-790.00	71.79%	790.0	2800	233.333333
60000 · Advertising and Publication	462.29	425.00	37.29	108.77%	(37.3)	500	41.6666667
60200 · Fuel Expense	2,358.25	3,200.00	-841.75	73.7%	841.8	3000	250
60400 · Bank Service Charges	0.00	2.50	-2.50	0.0%	2.5	50	4.16666667
62000 · Continuing Education	0.00	1,500.00	-1,500.00	0.0%	1500	1500	125
64500 · Donations & Flowers	0.00	50.00	-50.00	0.0%	50	50	4.16666667
64700 · Miscellaneous Expense	0.00	1,000.00	-1,000.00	0.0%	1,000.0	1000	83.3333333
64900 · Office Supplies	776.76	1,200.00	-423.24	64.73%	423.2	1200	100
66000 · Payroll Expenses					0.0		0

66002 · Payroll Expenses - Gas	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66000 · Payroll Expenses - Other	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
Total 66000 · Payroll Expenses	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
66500 · Postage Expense	1,379.17	60.00	1,319.17	2,298.62%	1,319.17	1500	(1,319.2)	60.0	125
68000 · Taxes - Property/Gas	0.00	60.00	-60.00	0.00%	-60.00	60	60.0	5	5
68100 · Telephone Expense	2,451.07	3,200.00	-748.93	76.6%	-748.93	3200	748.9	266.666667	266.666667
68900 · Vehicle Maintenance	737.95	1,500.00	-762.05	49.2%	-762.05	1500	762.1	1500	125
69000 · Equipment Maintenance	681.87	1,000.00	-318.13	68.19%	-318.13	1000	318.1	83.33333333	83.33333333
69100 · Purchase of Equip/Vehicle	0.00	11,750.00	-11,750.00	0.00%	-11,750.00	11750	11,750.0	979.166667	979.166667
69300 · Building Maintenance & Repair	64.31	300.00	-235.69	21.44%	-235.69	100	235.7	8.33333333	8.33333333
Total Expense	82,219.03	162,487.50	-80,268.47	50.6%	-80,268.47	140150	80,268.5	11679.1667	11679.1667
Net Ordinary Income	62,449.35	118,044.50	-55,595.15	52.9%	-55,595.15	109150	55,595.2	9095.83333	9095.83333
Other Income/Expense									
Other Income									
991000 · Transfer In	0.00	0.00	0.00	0.00%	0.00		0.0		0
Total Other Income	0.00	0.00	0.00	0.00%	0.00		0.0		0
Other Expense									
99200 · Transfer Out	-562.50	90,000.00	-90,562.50	-0.63%	-90,562.50		90,562.5		0
Total Other Expense	-562.50	90,000.00	-90,562.50	-0.63%	-90,562.50		90,562.5		0
Net Other Income	562.50	-90,000.00	90,562.50	-0.63%	90,562.50		0		0
Net Income	63,011.85	28,044.50	34,967.35	224.69%	34,967.35	109150	(34,967.4)	9095.83333	9095.83333

Water

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense							
Income							
47800 · Tap Fee	1,800.00	2,400.00	-600.00	75.0%	600.0	2400	200
47801 · Reconnect Fees	1,101.32	30,000.00	-28,898.68	3.67%	28,898.7	30000	2500
47802 · Construction of Lines	0.00	1,000.00	-1,000.00	0.0%	1,000.0	1000	83.33333333
47803 · RPZ Testing - Income	1,050.00	1,200.00	-150.00	87.5%	150.0	1200	100
47900 · Sales	319,025.03	370,100.00	-51,074.97	86.2%	51,075.0	380000	31666.6667
47980 · Misc. Income	287.80	1,000.00	-712.20	28.78%	712.2	1000	83.33333333
47990 · Returned Check Fee	0.00	100.00	-100.00	0.0%	100.0	100	8.333333333
Total Income	323,264.15	405,800.00	-82,535.85	79.66%		415700	34641.6667
Gross Profit	323,264.15	405,800.00	-82,535.85	79.66%	82,535.9	415700	34641.6667
Expense							
41700 · RPZ Testing	825.00	1,000.00	-175.00	82.5%	175.0	1000	83.33333333
52320 · Insurance - Workman's Comp	2,007.44	2,800.00	-792.56	71.69%	792.56	2800	233.3333333
52330 · Insurance - Sewer Cov	1,371.59	1,800.00	-428.41	76.2%	428.4	1800	150
52340 · Insurance - General Liability	1,275.65	1,500.00	-224.35	85.04%	224.4	1500	125
52350 · Insurance - Auto	483.02	2,500.00	-2,016.98	19.32%	2,017.0	500	41.66666667
52360 · Insurance - Fidelity Bond	0.00	100.00	-100.00	0.0%	100.0	50	4.166666667
52370 · Insurance - E & O	927.90	1,200.00	-272.10	77.33%	272.1	1200	100
52380 · Insurance - Equip & Property	1,776.92	2,000.00	-223.08	88.85%	223.1	2000	166.6666667
53080 · Council Expense	0.00	120.00	-120.00	0.0%	120.0	120	10
53090 · Line Maintenance	24,479.94	45,000.00	-20,520.06	54.4%	20,520.1	30000	2500
53310 · Uniform Service	970.40	1,500.00	-529.60	64.69%	529.6	1500	125
53360 · Dues	0.00	2,500.00	-2,500.00	0.0%	2,500.0	2500	208.3333333
53730 · Software Maintenance	4,095.19	5,000.00	-904.81	81.9%	904.8	5000	416.6666667
53820 · Mowing	2,010.00	2,800.00	-790.00	71.79%	790.0	2800	233.3333333
54900 · Pineywoods Groundwater Fees	1,425.56	3,500.00	-2,074.44	40.73%	2,074.4	3500	291.6666667
60000 · Advertising and Publication	180.76	240.00	-59.24	75.32%	59.24	240	20
60200 · Fuel Expense	2,358.24	3,200.00	-841.76	73.7%	841.76	3000	250
60400 · Bank Service Charges	0.00	30.00	-30.00	0.0%	30.0	0	0
60500 · Returned Check Exp.	0.00	250.00	-250.00	0.0%	250.0	0	0
62000 · Continuing Education	1,131.00	950.00	181.00	119.05%	(181.0)	1500	125

62100 · Sample Collections & Testing	8,172.40	10,000.00	-1,827.60	81.72%	1,827.6	10000	833.333333
64500 · Donations & Flowers	0.00	50.00	-50.00	0.0%	50.0	50	4.16666667
64700 · Miscellaneous Expense	1,236.49	2,000.00	-763.51	61.83%	763.5	1500	125
64900 · Office Supplies	776.78	1,500.00	-723.22	51.79%	723.2	1500	125
66000 · Payroll Expenses					0.0		0
66001 · Payroll Expenses - Water	0.00	0.00	0.00	0.0%	0.0		0
66000 · Payroll Expenses - Other	16,760.77	0.00	16,760.77	100.0%	(16,760.8)		0
Total 66000 · Payroll Expenses	16,760.77	0.00	16,760.77	100.0%	(16,760.8)		0
66500 · Postage Expense	1,401.20	1,500.00	-98.80	93.41%	98.8	1500	125
67200 · Other Repairs and Maintenance	347.09				(347.1)	350	29.16666667
68100 · Telephone Expense	1,353.65	3,200.00	-1,846.35	42.3%	1,846.4	2000	166.666667
68900 · Vehicle Maintenance	997.25	1,500.00	-502.75	66.48%	502.8	1500	125
69000 · Equipment Maintenance	816.31	1,000.00	-183.69	81.63%	183.7	1000	83.33333333
69100 · Purchase of Equip/Vehicle	0.00	11,750.00	-11,750.00	0.0%	11,750.0	11750	979.166667
69200 · Grant Expense	144.18				(144.2)	150	12.5
69300 · Building Maintenance & Repair	0.00	300.00	-300.00	0.0%	300.0	300	25
Total Expense	77,324.73	110,790.00	-33,465.27	69.79%	33,465.3	92610	7717.5
Net Ordinary Income	245,939.42	295,010.00	-49,070.58	83.37%	49,070.6	323090	26924.1667
Other Income/Expense					0.0		0
Other Income					0.0		0
991000 · Transfer In	0.00	0.00	0.00	0.0%	0.0		0
Total Other Income	0.00	0.00	0.00	0.0%	0.0	0	0
Other Expense					0.0		0
80010 · Water Meter Loan	22,402.42	22,403.00	-0.58	100.0%	0.6	22403	1866.91667
99200 · Transfer Out	-1,295.00	90,000.00	-91,295.00	-1.44%	91,295.0		0
Total Other Expense	21,107.42	112,403.00	-91,295.58	18.78%	91,295.6	22403	1866.91667
Net Other Income	-21,107.42	-112,403.00	91,295.58	18.78%	(91,295.6)	22403	1866.91667
Net Income	224,832.00	182,607.00	42,225.00	123.12%	(42,225.0)	300687	25057.25

Sewer

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense							
Income							
47800 · Tap Fee	1,200.00	600.00	600.00	200.0%	(600.0)	1200	100
47802 · Construction of Lines	0.00	1,000.00	-1,000.00	0.0%	1,000.0	1000	83.33333333
47900 · Sales	130,243.14	173,500.00	-43,256.86	75.07%	43,256.9	160000	13333.33333
47980 · Misc. Income	200.00	500.00	-300.00	40.0%	300.0	500	41.66666667
Grant Income (ADD)						500000	41666.6667
Total Income	131,643.14	175,600.00	-43,956.86	74.97%	43,956.9	662700	55225
Gross Profit	131,643.14	175,600.00	-43,956.86	74.97%	43,956.9	662700	55225
Expense							
52320 · Insurance - Workman's Comp	1,181.69	1,800.00	-618.31	65.65%		1500	125
52330 · Insurance - Sewer Cov	710.39	1,000.00	-289.61	71.04%	289.6	1000	83.33333333
52340 · Insurance - General Liability	223.98	0.00	223.98	100.0%	(224.0)	250	20.83333333
52350 · Insurance - Auto	0.00	500.00	-500.00	0.0%	500.0	500	41.66666667
52370 · Insurance - E & O	618.60	750.00	-131.40	82.48%		750	62.5
52380 · Insurance - Equip & Property	1,184.60	1,500.00	-315.40	78.97%	315.4	1500	125
53080 · Council Expense	0.00	120.00	-120.00	0.0%	120.0	120	10
53090 · Line Maintenance	36,917.90	71,000.00	-34,082.10	52.0%	34,082.1	40000	3333.333333
53100 · Line Construction	0.00	1,000.00	-1,000.00	0.0%	1,000.0	1000	83.33333333
53310 · Uniform Service	1,273.34	1,500.00	-226.66	84.89%		1500	125
53360 · Dues	0.00	5,000.00	-5,000.00	0.0%	5,000.0	5000	416.6666667
53730 · Software Maintenance	3,768.18	4,500.00	-731.82	83.74%	731.8	4500	375
53820 · Mowing	2,010.00	2,800.00	-790.00	71.79%	790.0	2800	233.3333333
60000 · Advertising and Publication	180.76	600.00	-419.24	30.13%	419.2	600	50
60200 · Fuel Expense	2,421.64	3,200.00	-778.36	75.68%	778.4	3000	250
60400 · Bank Service Charges	193.78				(193.8)	200	16.66666667
62000 · Continuing Education	0.00	950.00	-950.00	0.0%	950.0	950	79.16666667
62100 · Sample Collections & Testing	0.00	250.00	-250.00	0.0%	250.0	250	20.83333333
64500 · Donations & Flowers	0.00	50.00	-50.00	0.0%		50	4.166666667
64700 · Miscellaneous Expense	58,782.60	500.00	58,282.60	11,756.52%		500	41.66666667
64900 · Office Supplies	801.42	1,200.00	-398.58	66.79%	398.6	1200	100
66500 · Postage Expense	1,446.98	1,500.00	-53.02	96.47%	53.0	1500	125

68100 · Telephone Expense	1,353.62	3,200.00	-1,846.38	42.3%	1,846.4	1500	125
68300 · Landfill Charges	66.80	1,000.00	-933.20	6.68%	933.2	3200	266.666667
68900 · Vehicle Maintenance	737.97	1,500.00	-762.03	49.2%	762.0	1500	125
69000 · Equipment Maintenance	681.87	1,000.00	-318.13	68.19%	318.1	1000	83.33333333
69100 · Purchase of Equip/Vehicle	0.00	11,750.00	-11,750.00	0.0%	11,750.0	11750	979.166667
69200 · Grant Expense	91,355.00	10,000.00	81,355.00	913.55%	(81,355.0)	510000	42500
69300 · Building Maintenance & Repair	64.31				(64.3)	100	8.333333333
70000 · SSO Initiative	0.00	0.00	0.00	0.0%	0.0		0
70010 · Sewer Plant Loan	0.00	618,000.00	-618,000.00	0.0%	618,000.0	6005000	500416.667
Total Expense	205,975.43	746,170.00	-540,194.57	27.6%	540,194.6	6602720	550226.667
Net Ordinary Income	-74,332.29	-570,570.00	496,237.71	13.03%	(496,237.7)	-5940020	-495001.667
Other Income/Expense							0
Other Income							0
Sewer Plant Loan						6000000	
991000 · Transfer In	0.00	0.00	0.00	0.0%	0.0		0
Total Other Income	0.00	0.00	0.00	0.0%	0.0	6000000	500000
Other Expense							0
99200 · Transfer Out	13,860.00	90,000.00	-76,140.00	15.4%	76,140.0		0
Total Other Expense	13,860.00	90,000.00	-76,140.00	15.4%	76,140.0	0	0
Net Other Income	-13,860.00	-90,000.00	76,140.00	15.4%	(76,140.0)	6000000	500000
Net Income	-88,192.29	-660,570.00	572,377.71	13.35%	(572,377.7)	59980	4998.33333

**City of Garrison - General
Profit & Loss Budget vs. Actual
April 2024 through March 2025**

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense							
Income							
45400 · Sales of Scrap & Equipment	297.60	1,500.00	-1,202.40	19.84%	1,202.4	1500	125
45910 · Accident Reports	0.00	24.00	-24.00	0.0%	24.0	24	2
47900 · Sales	45.00	2,000.00	-1,955.00	2.25%	1,955.0	2000	166.666667
47910 · Penalties	17,915.72	25,000.00	-7,084.28	71.66%	7,084.3	25000	2083.333333
47920 · Central Appraisal Collections	55,984.75	125,000.00	-69,015.25	44.79%	69,015.3	125000	10416.6667
47930 · Sales Tax	85,891.73	85,000.00	891.73	101.05%	(891.7)	103097	8591.41667
47940 · Interest	120.92	350.00	-229.08	34.55%	229.1	200	16.66666667
47950 · Franchise Fees							0
47951 · Deep East Texas Franchise Fee	46,318.28	53,000.00	-6,681.72	87.39%	6,681.7	53000	4416.66667
47950 · Franchise Fees - Other	3,850.49	5,500.00	-1,649.51	70.01%	1,649.5	5500	458.3333333
Total 47950 · Franchise Fees	50,168.77	58,500.00	-8,331.23	85.76%	8,331.2	58500	4875
47960 · Permits							0
47961 · Application Fees	0.00	200.00	-200.00	0.0%	200.0	200	16.66666667
47960 · Permits - Other	225.00	1,300.00	-1,075.00	17.31%	1,075.0	500	41.66666667
Total 47960 · Permits	225.00	1,500.00	-1,275.00	15.0%	1,275.0	700	58.33333333
47970 · Reconnect Fee	0.00	150.00	-150.00	0.0%	150.0	0	0
47980 · Misc. Income							0
47981 · Misc. Income - State	0.00	1,000.00	-1,000.00	0.0%	1,000.0	1000	83.33333333
47980 · Misc. Income - Other	272,202.16	1,000.00	271,202.16	27,220.22%	(271,202.2)	1000	83.33333333
Total 47980 · Misc. Income	272,202.16	2,000.00	270,202.16	13,610.11%	(270,202.2)	2000	166.666667
47990 · Returned Check Fee	0.00	100.00	-100.00	0.0%	100.0	100	8.333333333
47995 · Machine Rental	0.00	0.00	0.00	0.0%	0.0	100	8.333333333
48000 · General Court Fines	39,822.24	60,000.00	-20,177.76	66.37%	20,177.8	60000	5000
Total Income	522,673.89	361,124.00	161,549.89	144.74%	(161,549.9)	378221	31518.4167
Gross Profit	522,673.89	361,124.00	161,549.89	144.74%	(161,549.9)	378221	31518.4167
Expense							
52280 · Retirement Expense	0.01					0	0
52300 · Employee Medical Insurance	-2,645.55				2,645.6	0	0
52320 · Insurance - Worker's Comp	319.05	600.00	-280.95	53.18%	281.0	600	50
52340 · Insurance - General Liability	207.04	175.00	32.04	118.31%	(32.0)	250	20.83333333
52350 · Insurance - Auto	799.53	1,200.00	-400.47	66.63%	400.5	1200	100
52370 · Insurance - Errors & Omissions	157.49	160.00	-2.51	98.43%	2.5	160	13.33333333
52380 · Insurance - Equipment & Prop.	321.43	325.00	-3.57	98.9%	3.6	325	27.08333333
53250 · Legal and Accounting	35,000.00	35,000.00	0.00	100.0%	0.0	45000	3750
53310 · Uniform Service	970.43	1,500.00	-529.57	64.7%	529.6	1500	125
53360 · Dues	936.00	1,000.00	-64.00	93.6%	64.0	1000	83.33333333
53730 · Software Maintenance	4,612.70	5,500.00	-887.30	83.87%	887.3	5500	458.3333333
53820 · Mowing	2,010.00	2,800.00	-790.00	71.79%	790.0	2800	233.3333333
60000 · Advertising and Publication	180.76	500.00	-319.24	36.15%	319.2	500	41.66666667
60200 · Fuel Expense	1,149.96	3,200.00	-2,050.04	35.94%	2,050.0	3000	250
60400 · Bank Service Charges	1,563.51	2,200.00	-636.49	71.07%	636.5	2200	183.3333333
60500 · Returned Check Exp.	97.65	200.00	-102.35	48.83%	102.4	150	12.5

City of Garrison - General
Profit & Loss Budget vs. Actual
April 2024 through March 2025

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
62000 - Continuing Education	250.00	500.00	-250.00	50.0%	250.0	500	41.6666667
63300 - Insurance Expense	3.02				(3.0)	25	2.083333333
64300 - Central Appraisal District Exp.	2,928.00	3,000.00	-72.00	97.6%	72.0	3000	250
64400 - Election Supplies & Exp.	1,880.00	5,800.00	-3,920.00	32.41%	3,920.0	5800	483.3333333
64500 - Donations & Flowers	0.00	50.00	-50.00	0.0%	50.0	50	4.166666667
64700 - Miscellaneous Expense	1,307.25	1,000.00	307.25	130.73%	(307.3)	1500	125
64900 - Office Supplies	819.34	2,000.00	-1,180.66	40.97%	1,180.7	2000	166.6666667
66000 - Payroll Expenses							0
66001 - Payroll Expenses - Water	4,849.48	136,763.00	-131,913.52	3.55%	131,913.5	0	0
66002 - Payroll Expenses - Gas	4,601.35	128,367.00	-123,765.65	3.59%	123,765.7	0	0
66005 - Payroll Expenses - General	4,504.72	105,412.00	-100,907.28	4.27%	100,907.3	0	0
66000 - Payroll Expenses - Other	58,512.61	183,432.00	-124,919.39	31.9%	124,919.4	0	0
Total 66000 - Payroll Expenses	72,468.16	553,974.00	-481,505.84	13.08%	481,505.8	515000	42916.6667
66500 - Postage Expense	1,495.78	1,500.00	-4.22	99.72%	4.2	1700	141.6666667
67200 - Other Repairs and Maintenance	0.00	100.00	-100.00	0.0%	100.0	100	8.333333333
68100 - Telephone Expense	1,490.46	1,900.00	-409.54	78.45%	409.5	1900	158.3333333
68600 - Utilities	56,299.31	75,000.00	-18,700.69	75.07%	18,700.7	75000	6250
68900 - Vehicle Maintenance	775.78	1,500.00	-724.22	51.72%	724.2	1500	125
69000 - Equipment Maintenance	274.83	1,000.00	-725.17	27.48%	725.2	1000	83.33333333
69100 - Purchase of Equipment/Vehicle	0.00	11,750.00	-11,750.00	0.0%	11,750.0	11750	979.1666667
69300 - Building Maintenance & Repair	5,461.35	1,500.00	3,961.35	364.09%	(3,961.4)	1500	125
694000 - Scholarship Award	2,070.00				(2,070.0)	2070	172.5
Total Expense	193,203.29	714,934.00	-521,730.71	27.02%	521,730.7	688580	57381.6667
Net Ordinary Income	329,470.60	-353,810.00	683,280.60	-93.12%	(683,280.6)	-310359	-25863.25
Other Income/Expense							0
991000 - Transfer In	161,910.91	270,000.00	-108,089.09	59.97%	108,089.1	0	0
ARP4555 - American Rescue Plan	147,427.20				(147,427.2)	0	0
Total Other Income	309,338.11	270,000.00	39,338.11	114.57%	(39,338.1)	0	0
Other Expense							0
AR4556 - American Rescue Plan - Exp.	58,782.60				(58,782.6)	0	0
Total Other Expense	58,782.60				(58,782.6)	0	0
Net Other Income	250,555.51	270,000.00	-19,444.49	92.8%	19,444.5	0	0
Net Income	580,026.11	-83,810.00	663,836.11	-692.07%	(663,836.1)	-310359	-25863.25

Fire

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense							
Income							
47980 · Misc. Income	0.00	10,000.00	-10,000.00	0.0%	10,000.0	0	0
Total Income	0.00	10,000.00	-10,000.00	0.0%	10,000.0	0	0
Gross Profit	0.00	10,000.00	-10,000.00	0.0%	10,000.0	0	0
Expense							
52320 · Insurance - Worker's Comp	357.04	600.00	-242.96	59.51%	243.0	600	50
52340 · Insurance - General Liability	145.84	200.00	-54.16	72.92%	54.2	200	16.66666667
52350 · Insurance - Auto	152.79				(152.8)	175	14.58333333
52370 · Insurance - Errors & Omissions	41.03				(84.6)	50	4.166666667
52380 · Insurance - Equipment & Prop.	84.61				(84.6)	100	8.333333333
60200 · Fuel Expense	2,052.79	4,000.00	-1,947.21	51.32%	1,947.2	2500	208.3333333
60400 · Bank Service Charges	109.94				(109.9)	150	12.5
63300 · Insurance Expense	13,506.16	10,000.00	3,506.16	135.06%		15000	1250
64700 · Miscellaneous Expense	9.67				(9.7)	10	0.833333333
66500 · Postage Expense	33.17				(33.2)	50	4.166666667
69200 · Grant Expense	700,192.00	960,000.00	-259,808.00	72.94%	259,808.0	0	0
Total Expense	716,685.04	974,800.00	-258,114.96	73.52%	258,115.0	18835	1569.583333
Net Ordinary Income	-716,685.04	-964,800.00	248,114.96	74.28%		-18835	-1569.583333
Other Income/Expense							
Other Income							
990000 · Grant Income	700,192.00	950,000.00	-249,808.00	73.7%	249,808.0	0	0
Total Other Income	700,192.00	950,000.00	-249,808.00	73.7%	249,808.0	0	0
Net Other Income	700,192.00	950,000.00	-249,808.00	73.7%	249,808.0	0	0
Net Income	-16,493.04	-14,800.00	-1,693.04	111.44%	1,693.0	-18835	-1569.583333

Garbage

	<u>Apr '24 - Mar 25</u>	<u>Budget</u>	<u>\$ Over Budget</u>	<u>% of Budget</u>	<u>Difference</u>	<u>Proposed Budget</u>	<u>Proposed/12</u>
Ordinary Income/Expense							
Income							
47900 · Sales	66,096.92	85,000.00	-18,903.08	77.76%	18,903.1	85000	7083.33333
Total Income	66,096.92	85,000.00	-18,903.08	77.76%	18,903.1	85000	7083.33333
Gross Profit	66,096.92	85,000.00	-18,903.08	77.76%	18,903.1	0	0
Expense					0.0	0	0
51210 · Garbage Collection Fees	49,220.00	56,000.00	-6,780.00	87.89%	6,780.0	56000	4666.66667
Total Expense	49,220.00	56,000.00	-6,780.00	87.89%	6,780.0	56000	4666.66667
Net Ordinary Income	16,876.92	29,000.00	-12,123.08	58.2%	12,123.1	29000	2416.66667
Other Income/Expense							
Other Income							
991000 · Transfer In	-355.42				355.4		0
Total Other Income	-355.42				355.4	0	0
Net Other Income	-355.42						0
Net Income	<u>16,521.50</u>	<u>29,000.00</u>	<u>-12,478.50</u>	<u>56.97%</u>	<u>12,478.5</u>	<u>29000</u>	<u>2416.66667</u>

Municipal Court

Ordinary Income/Expense	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Income							
47940 · Interest	95.54	85.00	10.54	112.4%	(10.5)	100	8.33333333
75-4580 · Municipal Court Fines	56,690.82	120,000.00	-63,309.18	47.24%	63,309.2	120000	10000
75-4610 · Municipal Court Technology Fund	1,336.42	1,500.00	-163.58	89.1%	163.6	1500	125
75-4620 · MC Building Security Fund	1,637.20	1,700.00	-62.80	96.31%	62.8	1700	141.666667
75-4630 · Municipal Jury Fund	33.67	120.00	-86.33	28.06%	86.3	120	10
75-4640 · Local Truancy Prevention & Div.	1,670.85	1,800.00	-129.15	92.83%	129.2	1800	150
75-4650 · Time Payment Reimbursement Fee	52.00	225.00	-173.00	23.11%	173.0	75	6.25
75-4660 · Omnibase Reimbursement Fee	-30.00	500.00	-530.00	-6.0%		100	8.33333333
Total Income	61,486.50	125,930.00	-64,443.50	48.83%	64,443.5	125395	10449.5833
Gross Profit	61,486.50	125,930.00	-64,443.50	48.83%	64,443.5	125395	10449.5833
Expense							
52320 · Insurance - Worker's Comp	430.21	550.00	-119.79	78.22%		550	45.83333333
52340 · Insurance - General Liability	207.03	200.00	7.03	103.52%	(7.0)	225	18.75
52370 · Insurance - Errors & Omissions	157.49	160.00	-2.51	98.43%	2.5	160	13.33333333
52500 · Collection Agency Fee	701.70	1,500.00	-798.30	46.78%	798.3	1500	125
53360 · Dues	0.00	0.00	0.00	0.0%	0.0	0	0
53730 · Software Maintenance	5,097.77	6,100.00	-1,002.23	83.57%		6100	508.333333
60400 · Bank Service Charges	0.00	0.00	0.00	0.0%	0.0	0	0
60500 · Returned Check Exp.	0.00	100.00	-100.00	0.0%	100.0	100	8.33333333
62000 · Continuing Education	250.00	1,000.00	-750.00	25.0%	750.0	500	41.6666667
64700 · Miscellaneous Expense	5,219.35	500.00	4,719.35	1,043.87%	(4,719.4)	5000	416.666667
64900 · Office Supplies	600.00	1,000.00	-400.00	60.0%	400.0	1000	83.3333333
66000 · Payroll Expenses					0.0	0	0
66001 · Payroll Expenses - Water	855.43				(855.4)		0
66002 · Payroll Expenses - Gas	665.31				(665.3)		0
66005 · Payroll Expenses - General	380.18	0.00	380.18	100.0%			0
66000 · Payroll Expenses - Other	45,935.86	0.00	45,935.86	100.0%			0
Total 66000 · Payroll Expenses	47,836.78	0.00	47,836.78	100.0%	(47,836.8)		0
66500 · Postage Expense	498.84	1,000.00	-501.16	49.88%	501.2	750	62.5
67500 · Security Expenses	1,121.72	1,800.00	-678.28	62.32%	678.3	1500	125
68100 · Telephone Expense	0.00	0.00	0.00	0.0%	0.0	0	0

75-4800 - General Court Fines Payable

Total Expense	39,822.24	50,000.00	-10,177.76	79.64%	10,177.8	50000	4166.66667
Net Ordinary Income	101,943.13	63,910.00	38,033.13	159.51%	(38,033.1)	67385	5615.41667
Other Income/Expense	-40,456.63	62,020.00	-102,476.63	-65.23%	102,476.6	58010	4834.16667
Other Expense					0.0		0
99200 - Transfer Out	0.00	0.00	0.00	0.0%	0.0		0
Total Other Expense	0.00	0.00	0.00	0.0%	0.0		0
Net Other Income	0.00	0.00	0.00	0.0%	0.0		0
Net Income	-40,456.63	62,020.00	-102,476.63	-65.23%	102,476.6	58010	4834.16667

Streets

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Ordinary Income/Expense							
Income							
47900 · Sales	25,728.54	33,000.00	-7,271.46	77.97%	7,271.5	33000	2750
Total Income	25,728.54	33,000.00	-7,271.46	77.97%	7,271.5	33000	0
Gross Profit	25,728.54	33,000.00	-7,271.46	77.97%	7,271.5	33000	2750
Expense							
52320 · Insurance - Worker's Comp	319.05	600.00	-280.95	53.18%	281.0	500	41.6666667
52340 · Insurance - General Liability	207.04	180.00	27.04	115.02%	(27.0)	225	18.75
52380 · Insurance - Equipment & Prop.	321.43	320.00	1.43	100.45%	(1.4)	350	29.1666667
53760 · Road Materials	4,948.37	135,600.00	-130,651.63	3.65%		135600	11300
60000 · Advertising and Publication	0.00	0.00	0.00	0.0%	0.0	0	0
64700 · Miscellaneous Expense	0.00	0.00	0.00	0.0%	0.0	0	0
66000 · Payroll Expenses							
66001 · Payroll Expenses - Water	0.00	0.00	0.00	0.0%	0.0	0	0
66002 · Payroll Expenses - Gas	0.00	0.00	0.00	0.0%	0.0	0	0
66005 · Payroll Expenses - General	0.00	0.00	0.00	0.0%	0.0	0	0
66000 · Payroll Expenses - Other	0.00	0.00	0.00	0.0%	0.0	0	0
Total 66000 · Payroll Expenses	0.00	0.00	0.00	0.0%	0.0	0	0
67200 · Other Repairs and Maintenance	0.00	0.00	0.00	0.0%			
Total Expense	5,795.89	136,700.00	-130,904.11	4.24%	130,904.1	136675	11389.5833
Net Ordinary Income	19,932.65	-103,700.00	123,632.65	-19.22%	(123,632.7)		0
Net Income	19,932.65	-103,700.00	123,632.65	-19.22%	(123,632.7)	-103675	-8639.5833

Park

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget
Ordinary Income/Expense						
Income						
47980 · Misc. Income	15,788.03	500.00	15,288.03	3,157.61%	(15,288.0)	500
Total Income	15,788.03	500.00	15,288.03	3,157.61%	(15,288.0)	
Gross Profit	15,788.03	500.00	15,288.03	3,157.61%	(15,288.0)	
Expense					0.0	
60200 · Fuel Expense	137.01	50.00	87.01	274.02%	(87.0)	
60400 · Bank Service Charges	50,162.86	50.00	50,112.86	100,325.72%	(50,112.9)	125
64700 · Miscellaneous Expense	50,299.87	100.00	50,199.87	50,299.87%	(50,199.9)	100
Total Expense	-34,511.84	400.00	-34,911.84	-8,627.96%		225
Net Ordinary Income	-34,511.84	400.00	-34,911.84	-8,627.96%	34,911.8	275
Net Income						

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General Police

Ordinary Income/Expense	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget
Income						
45910 · Accident Reports	36.00	150.00	-114.00	24.0%	114.0	150
47940 · Interest	4.06	10.00	-5.94	40.6%	5.9	10
47980 · Misc. Income					0.0	0
47981 · Misc. Income - State	217.11	0.00	217.11	100.0%	(217.1)	0
47980 · Misc. Income - Other	-378.41	100.00	-478.41	-378.41%	478.4	0
Total 47980 · Misc. Income	-161.30	100.00	-261.30	-161.3%	261.3	0
Total Income	-121.24	260.00	-381.24	-46.63%	381.2	160
Gross Profit	-121.24	260.00	-381.24	-46.63%	381.2	160
Expense						
52310 · Insurance - Law Enfor Liability	2,459.00	3,400.00	-941.00	72.32%	941.0	3400
52320 · Insurance - Worker's Comp	3,900.21	550.00	3,350.21	709.13%	(3,350.2)	2500
52340 · Insurance - General Liability	122.38	125.00	-2.62	97.9%	400.5	125
52350 · Insurance - Auto	799.52	1,200.00	-400.48	66.63%	400.5	1200
52370 · Insurance - Errors & Omissions	157.49	200.00	-42.51	78.75%	42.5	200
52380 · Insurance - Equipment & Prop.	321.43	350.00	-28.57	91.84%	28.6	350
53250 · Legal and Accounting	0.00	500.00	-500.00	0.0%	500.0	500
53730 · Software Maintenance	3,493.40	2,500.00	993.40	139.74%	756.7	3500
60200 · Fuel Expense	4,743.31	5,500.00	-756.69	86.24%	756.7	5500
62000 · Continuing Education	0.00	500.00	-500.00	0.0%	500.0	500
64700 · Miscellaneous Expense	6,136.35	1,500.00	4,636.35	409.09%	(4,636.4)	1500
64900 · Office Supplies	0.00	200.00	-200.00	0.0%	200.0	200
64910 · Supplies	0.00	2,500.00	-2,500.00	0.0%	2,500.0	2500
66000 · Payroll Expenses					0.0	0
66002 · Payroll Expenses - Gas	0.00	0.00	0.00	0.0%	0.0	0
66005 · Payroll Expenses - General	15,352.11	0.00	15,352.11	100.0%	(15,352.1)	0
66000 · Payroll Expenses - Other	92,460.63	0.00	92,460.63	100.0%	0	0
Total 66000 · Payroll Expenses	107,812.74	0.00	107,812.74	100.0%	0	0
66500 · Postage Expense	0.00	30.00	-30.00	0.0%	30.0	30
67500 · Security Expenses	0.00	150.00	-150.00	0.0%	150.0	50
68100 · Telephone Expense	353.98	500.00	-146.02	70.8%	146.0	500

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68900 · Vehicle Maintenance	206.33	5,000.00	-4,793.67	4.13%	4,793.7	1000	83.33333333
69200 · Grant Expense	2,059.54				(2,059.5)	0	0
Total Expense	132,565.68	24,705.00	107,860.68	536.6%	(107,860.7)	23555	1962.91667
Net Ordinary Income	-132,686.92	-24,445.00	-108,241.92	542.8%	108,241.9	-23395	-1949.58333
Other Income/Expense					0.0	0	0
Other Income					0.0	0	0
990000 · Grant Income	1,700.00				(1,700.0)	0	0
991000 · Transfer In	0.00	0.00	0.00	0.0%	0.0	0	0
Total Other Income	1,700.00	0.00	1,700.00	100.0%	(1,700.0)	0	0
Other Expense							
99200 · Transfer Out	0.00	0.00	0.00	0.0%	0.0	0	0
Total Other Expense	0.00	0.00	0.00	0.0%	0.0	0	0
Net Other Income	1,700.00	0.00	1,700.00	100.0%	(1,700.0)	0	0
Net Income	-130,986.92	-24,445.00	-106,541.92	535.84%	106,541.9	-23395	-1949.58333

Forfeiture

Ordinary Income/Expense	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Income							
47940 · Interest	0.00	1.00	-1.00	0.0%	1.0	1	0.083333333
47980 · Misc. Income	0.00	0.00	0.00	0.0%	0.0	0	0
47999 · Sale of Police Seizures	0.00	1.00	-1.00	0.0%	1.0	1	0.083333333
Total Income	0.00	2.00	-2.00	0.0%	2.0	0	0
Gross Profit	0.00	2.00	-2.00	0.0%	2.0	0	0
Net Ordinary Income	0.00	2.00	-2.00	0.0%	2.0	0	0
Net Income	0.00	2.00	-2.00	0.0%	2.0	2	0.166666667

lose

Ordinary Income/Expense	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Income							
47940 · Interest	0.00	1.00	-1.00	0.0%	1.0	1	0.083333333
47980 · Misc. Income					0.0		0
47981 · Misc. Income - State	0.00	700.00	-700.00	0.0%	700.0	700	58.333333333
Total 47980 · Misc. Income	0.00	700.00	-700.00	0.0%	700.0		0
Total Income	0.00	701.00	-701.00	0.0%	701.0		0
Gross Profit	0.00	701.00	-701.00	0.0%	701.0		0
Net Ordinary Income	0.00	701.00	-701.00	0.0%	701.0		0
Net Income	0.00	701.00	-701.00	0.0%	701	701	58.4166667

Reserve

Ordinary Income/Expense	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget	Proposed/12
Income	0.00	1.00	-1.00	0.0%	1.0	1	0.08333333
47940 · Interest	0.00	1.00	-1.00	0.0%	1.0		0
Total Income	0.00	1.00	-1.00	0.0%	1.0		0
Gross Profit	0.00	1.00	-1.00	0.0%	1.0		0
Net Ordinary Income	0.00	1.00	-1.00	0.0%	1.0		0
Net Income	0.00	1.00	-1.00	0.0%	1.0	1	0.08333333

Special

	Apr '24 - Mar 25	Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget
Other Income/Expense						
Other Income						
ARP4555 - American Rescue Plan	0.00	216,316.00	-216,316.00	0.0%	216,316.0	0
CRF4557 - Covid Relief Funds	0.00	35,150.00	-35,150.00	0.0%	35,150.0	0
Total Other Income	0.00	251,466.00	-251,466.00	0.0%	251,466.0	
Other Expense					0.0	
AR4556 - American Rescue Plan - Exp.	0.00	216,316.00	-216,316.00	0.0%	216,316.0	0
CRF4558 - Covid Relief Funds - Expense	0.00	35,150.00	-35,150.00	0.0%	35,150.0	
Total Other Expense	0.00	251,466.00	-251,466.00	0.0%	251,466.0	
Net Other Income	0.00	0.00	0.00	0.0%		
Net Income	0.00	0.00	0.00	0.0%	0.0	0

Animal Control

Proposed/12

Ordinary Income/Expense	Apr '24 - Mar 25	Annual Budget	\$ Over Budget	% of Budget	Difference	Proposed Budget
Expense						
52320 · Insurance - Worker's Comp	319.04				(319.0)	350
52340 · Insurance - General Liability	145.84				(145.8)	150
52350 · Insurance - Auto	646.73				(646.7)	650
52370 · Insurance - Errors & Omissions	116.46				(116.5)	125
52380 · Insurance - Equipment & Prop.	236.72				(236.7)	250
Total Expense	<u>1,464.79</u>				<u>(1,464.8)</u>	<u>1525</u>
Net Ordinary Income	<u>-1,464.79</u>				<u>1,464.8</u>	
Net Income	<u><u>-1,464.79</u></u>				<u>-1525</u>	

	Revenue	Expense	
Electric CD	\$ 6,839		
City of Garrison	\$ 14,618		
Forfeiture	\$ 11,098		
Seizure	\$ 3,624		
Austin Bank CD	\$ 15,404		
	\$ 51,584		
Water	\$ 415,700	\$ 115,013	\$ 300,687
Gas	\$ 249,300	\$ 140,150	\$ 109,150
Sewer	\$ 6,662,700	\$ 6,602,720	\$ 59,980
Garbage	\$ 85,000	\$ 56,000	\$ 29,000
General	\$ 378,221	\$ 688,580	\$ (310,359)
(PD)	\$ 160	\$ 23,555	\$ (23,395)
(Fire)	\$ -	\$ 18,835	\$ (18,835)
(Park)	\$ 500	\$ 225	\$ 275
(Animal Control)	\$ -	\$ 1,525	\$ (1,525)
(Road Fee)	\$ 33,000	\$ 136,675	\$ (103,675)
	<u>\$ 411,881</u>	<u>\$ 869,395</u>	\$ (457,514)
Municipal Court 510	\$ 125,395	\$ 67,385	\$ 58,010
Forfeiture 520	\$ 2	\$ -	\$ 2
Reserve 540	\$ 1	\$ -	\$ 1
Lease 550	\$ 701	\$ 701	\$ -
Special	\$ -	\$ -	
Budget Surplus	\$ 7,950,680	\$ 7,851,364	= \$ 99,316