

**CITY OF BLANCO**

**ORDINANCE NO. 2024-O-008**

**Budget for Fiscal Year 2024-2025**

AN ORDINANCE OF THE CITY OF BLANCO, TEXAS, ENACTING THE MUNICIPAL BUDGET FOR FISCAL YEAR 2024-2025; FUNDING MUNICIPAL PURPOSES; AUTHORIZING EXPENDITURES; PROVIDING FOR THE FOLLOWING: FINDINGS OF FACT; ENACTMENT; FILING OF BUDGET; REPEALER; SEVERABILITY; EFFECTIVE DATE; AND PROPER NOTICE AND MEETING

**WHEREAS**, the City Council of the City of Blanco (“City Council”) seeks to enact and otherwise approve the City’s budget for Fiscal Year 2024-2025; and

**WHEREAS**, the new fiscal year commences for the City of Blanco (“City”) on October 1, 2024; and

**WHEREAS**, the City Council finds that the proposed Budget is for legitimate municipal purposes, and is in compliance with Texas Local Government Code Chapter 102; and

**WHEREAS**, pursuant to Texas Local Government Code Section 51.001, the City has general authority to adopt an ordinance or police regulation that is for the good government, peace or order of the City and is necessary or proper for carrying out a power granted by law to the City; and

**WHEREAS**, pursuant to Texas Local Government Code Section 101.002, the City Council may manage and control the finances of the municipality; and

**WHEREAS**, the City Council finds that is necessary and proper for the good government, peace, or order of the City of Blanco to adopt an ordinance establishing a budget for the upcoming fiscal year; and

**WHEREAS**, the City has satisfied all statutory requirements for public notices and public hearings regarding the attached budget.

**NOW, THEREFORE, BE IT ORDAINED by the Blanco City Council:**

**1. FINDINGS OF FACT**

The foregoing recitals are incorporated into this Ordinance by reference as findings of fact as if expressly set forth herein.

**2. ENACTMENT**

The City’s budget for Fiscal Year 2024-2025 shall read in accordance with *Attachment “A”*, which is attached hereto and incorporated into this Ordinance for all purposes.

**3. REPEALER**

To the extent reasonably possible, ordinances are to be read together in harmony. However, all ordinances, or parts thereof, that are in conflict or inconsistent with any provision of this Ordinance are hereby repealed to the extent of such conflict, and the provisions of this Ordinance shall be and remain controlling as to the matters regulated, herein.

**4. SEVERABILITY**

Should any of the clauses, sentences, paragraphs, sections, or parts of this Ordinance be deemed invalid, unconstitutional, or unenforceable by a court of law or administrative agency with jurisdiction over the matter, such action shall not be construed to affect any other valid portion of this Ordinance.

**5. FILING THE BUDGET**

The City Secretary is hereby directed to file the budget on the website of the City and in the City’s official records.

**6. EFFECTIVE DATE**

This Ordinance shall be effective immediately upon passage and publication as provided for by law.

**7. PROPER NOTICE & MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place, and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code Chapter 551. Notice was also proved as required by Chapter 52 of the Texas Local Government Code.

**PASSED & APPROVED** this, the 27 day of September 2024 by the following City Council of Blanco roll call vote:

**Mayor Arnold**

**Mayor Pro Tem Mack-McClung**

**Council Member Swinson**

**Council Member Moses**

**Council Member Cargill**

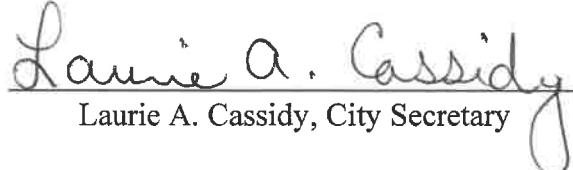
**Council Member Moore**

<u>      </u>	<i>for</i>	<u>      </u>	<i>against</i>	<u>      </u>	<i>abstain</i>	<u>      </u>	<i>absent</i>
<u>      </u>	<i>for</i>	<u>      </u>	<i>against</i>	<u>      </u>	<i>abstain</i>	<u>      </u>	<i>absent</i>
<u>      </u>	<i>for</i>	<u>      </u>	<i>against</i>	<u>      </u>	<i>abstain</i>	<u>      </u>	<i>absent</i>
<u>      </u>	<i>for</i>	<u>      </u>	<i>against</i>	<u>      </u>	<i>abstain</i>	<u>      </u>	<i>absent</i>
<u>      </u>	<i>for</i>	<u>      </u>	<i>against</i>	<u>      </u>	<i>abstain</i>	<u>      </u>	<i>absent</i>

**CITY OF BLANCO:**

  
Bobby Mack McClung, Mayor Pro-Tem

**ATTEST:**

  
Laurie A. Cassidy, City Secretary



***Attachment “A”***

***Fiscal Year 2024-2025  
Municipal Budget***



This budget will raise more revenue from property taxes than last year's budget by an amount of \$281,161 which is a 19% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$27,223.

City of Blanco City Council Recorded Roll Call Vote:

**Mayor Arnold**

<b>Mayor Pro Tem Mack-McClung</b>	<input checked="" type="checkbox"/>	<i>for</i>	<input type="checkbox"/>	<i>against</i>	<input type="checkbox"/>	<i>abstain</i>	<input type="checkbox"/>	<i>absent</i>
<b>Council Member Swinson</b>	<input checked="" type="checkbox"/>	<i>for</i>	<input type="checkbox"/>	<i>against</i>	<input type="checkbox"/>	<i>abstain</i>	<input type="checkbox"/>	<i>absent</i>
<b>Council Member Moses</b>	<input type="checkbox"/>	<i>for</i>	<input checked="" type="checkbox"/>	<i>against</i>	<input type="checkbox"/>	<i>abstain</i>	<input type="checkbox"/>	<i>absent</i>
<b>Council Member Cargill</b>	<input checked="" type="checkbox"/>	<i>for</i>	<input type="checkbox"/>	<i>against</i>	<input type="checkbox"/>	<i>abstain</i>	<input type="checkbox"/>	<i>absent</i>
<b>Council Member Moore</b>	<input checked="" type="checkbox"/>	<i>for</i>	<input type="checkbox"/>	<i>against</i>	<input type="checkbox"/>	<i>abstain</i>	<input type="checkbox"/>	<i>absent</i>

**Property Tax Rate Comparison:**

	<u>2022</u>	<u>2023</u>	<u>2024</u>
Formerly Effective Tax Rate:			
No-New Revenue Tax Rate:	0.2772/\$100	0.2932/\$100	0.3322/\$100
Property Tax Rate:	0.3577/\$100	0.3532/\$100	0.4094/\$100
Formerly Rollback Tax Rate:			
Voter-Approval Tax Rate:	0.3013/\$100	0.3181/\$100	0.4376/\$100
Maintenance & Operations Tax Rate (M&O):	0.1917/\$100	0.2026/\$100	0.1700/\$100
Debt Rate:	0.1660/\$100	0.1506/\$100	0.2394/\$100

Total Debt Obligation, secured by Property Tax: \$855,998.00

Budget Adoption Ordinance No.	2022-O-009	2023-O-011	2024-O-008
Ratify Tax Increase Resolution No.	2022-R-006	2023-R-012	2024-R-016
Tax Levy Ordinance No.	2022-O-010	2023-O-012	2024-O-009

# City of Blanco

## Fund Summary

### 2024-2025 Adopted Budget

	Revenues	Expenditures	Variance
<b>General Fund</b>	\$ 2,126,675.11	\$ 2,107,591.43	\$ 19,083.68
<b>Enterprise Fund</b>	\$ 2,723,050.00	\$ 2,601,470.43	\$ 121,579.57
<b>I&amp;S Fund</b>	\$ 878,498.00	\$ 856,647.87	\$ 21,850.13
<b>Court Security&amp; Technology Fund</b>	\$ 16,000.00	\$ 1,750.00	\$ 14,250.00
<b>Hotel/Motel Fund</b>	\$ 141,100.00	\$ 97,750.00	\$ 43,350.00
<b>Total</b>	\$ 5,885,323.11	\$ 5,665,209.73	\$ 220,113.38

# General Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Revenues</b>			
<b>Taxes - Ad Valorm</b>			
100-4007	Current M&O	\$ 711,951.51	\$ 619,050.11
100-4008	Current Interest (M&O)	\$ 1,000.00	\$ 1,000.00
100-4009	Current Penalty (M&O)	\$ 3,000.00	\$ 3,000.00
100-4010	Delinquent Interest (M&O)	\$ 750.00	\$ 800.00
100-4011	Delinquent Penalty (M&O)	\$ 500.00	\$ 750.00
100-4012	Delinquent M&O	\$ 3,500.00	\$ 5,000.00
	<b>TOTAL TAXES - AD VALORM</b>	<b>\$ 720,701.51</b>	<b>\$ 629,600.11</b>
<b>Taxes - Other</b>			
100-4015	Tax Certificate	\$ 200.00	\$ -
100-4110	City Sales & Use Tax Allocation	\$ 1,000,000.00	\$ 1,075,000.00
100-4180	Mixed Beverage Taxes Allocation	\$ 15,000.00	\$ 20,000.00
	<b>TOTAL TAXES - OTHER</b>	<b>\$ 1,015,200.00</b>	<b>\$ 1,095,000.00</b>
<b>Franchise Fees</b>			
100-4120	Franchise Fees/Right of Way	\$ 110,000.00	\$ 110,000.00
100-4424	TX Alcohol Beverage Commission	\$ 500.00	\$ 500.00
	<b>TOTAL FRANCHISE FEES</b>	<b>\$ 110,500.00</b>	<b>\$ 110,500.00</b>
<b>Police Revenue</b>			
100-4133	PD Vehicles Sold	\$ -	\$ -
100-4150	LEOSE (Law Enforcement Officer Stand	\$ 1,000.00	\$ 1,000.00
100-4215	PD - Grants	\$ 5,000.00	\$ 10,000.00
100-4501	Police Services - Escorts	\$ 800.00	\$ 700.00
100-4502	Police Services - Reports	\$ 250.00	\$ 275.00
100-4503	SRO	\$ 57,423.00	\$ -
	<b>TOTAL POLICE REVENUE</b>	<b>\$ 64,473.00</b>	<b>\$ 11,975.00</b>
<b>Miscellaneous</b>			
100-4145	Blanco Wheels and Feet	\$ -	\$ -
100-4170	Miscellaneous Income	\$ 5,000.00	\$ 1,500.00
100-4220	Grants - Other	\$ 2,000.00	\$ 2,000.00
100-4350	Recycling	\$ 1,500.00	\$ 1,930.00
100-4360	Rental Income	\$ 500.00	\$ 800.00
	<b>TOTAL MISCELLANEOUS</b>	<b>\$ 9,000.00</b>	<b>\$ 6,230.00</b>

# General Fund

Account #	Account Description	2023-2024		2024-2025	
		Adopted Budget		Adopted Budget	
<b>Licenses &amp; Permits</b>					
100-4160	Liquor License	\$	-	\$	3,000.00
100-4165	Land lease	\$	500.00	\$	500.00
100-4320	Notary Public	\$	350.00	\$	500.00
100-4325	Open Records	\$	500.00	\$	200.00
100-4330	Photocopies	\$	20.00	\$	20.00
100-4401	Building Inspection Fees	\$	1,000.00	\$	500.00
100-4402	Building Permit	\$	37,000.00	\$	40,000.00
100-4403	Certificate of Occupancy	\$	2,000.00	\$	1,500.00
100-4404	Contractors' Licenses	\$	-	\$	-
100-4405	Demolition Permit	\$	1,000.00	\$	500.00
100-4406	Development Fees	\$	-	\$	1,000.00
100-4407	Driveway Permit	\$	1,000.00	\$	500.00
100-4408	Electrical Permit	\$	3,000.00	\$	3,000.00
100-4409	Fencing Permit	\$	750.00	\$	500.00
100-4410	Garage Sale Permits & Other	\$	400.00	\$	200.00
100-4411	Golf Cart Permit	\$	100.00	\$	50.00
100-4412	Livestock Permit	\$	50.00	\$	-
100-4413	Mechanical HVAC Permits	\$	500.00	\$	1,500.00
100-4414	Peddler Permit	\$	500.00	\$	500.00
100-4415	Permits/Fees-Other	\$	2,000.00	\$	3,000.00
100-4416	Plan Review	\$	750.00	\$	2,500.00
100-4417	Plat	\$	3,000.00	\$	2,500.00
100-4418	Plumbing Permit	\$	2,500.00	\$	2,500.00
100-4419	Re-Zoning	\$	1,000.00	\$	1,000.00
100-4420	Roofing	\$	2,500.00	\$	1,000.00
100-4421	Sign Permit	\$	1,000.00	\$	500.00
100-4425	Variance Application Fees	\$	5,000.00	\$	3,000.00
100-4427	Short Term Rental Fees	\$	3,500.00	\$	2,500.00
100-4430	Mobile Food Truck	\$	1,000.00	\$	1,000.00
100-4431	Permit Fess - Other	\$	2,000.00	\$	-
100-4432	Mailing/Postage	\$	500.00	\$	300.00
	<b>TOTAL LICENSES &amp; PERMITS</b>	<b>\$</b>	<b>73,420.00</b>	<b>\$</b>	<b>73,770.00</b>
<b>Interest</b>					
100-4805	Interest Income	\$	75,000.00	\$	80,000.00
	<b>TOTAL INTEREST</b>	<b>\$</b>	<b>75,000.00</b>	<b>\$</b>	<b>80,000.00</b>



# General Fund

<b>Account #</b>	<b>Account Description</b>	<b>2023-2024 Adopted Budget</b>	<b>2024-2025 Adopted Budget</b>
<b>Fines &amp; Forfeitures</b>			
100-4302	Fines	\$ 83,000.00	\$ 90,000.00
100-4305	FTA3 (Omni Fee - City \$10.00)	\$ 500.00	\$ 500.00
100-4306	LTPDF (Local Truancy Prevention & Divi	\$ 3,500.00	\$ 3,500.00
100-4309	MJF (Municipal Jury Fund - \$0.10)	\$ 100.00	\$ 100.00
100-4311	Time Payment Reimbursement Fee	\$ 300.00	\$ 500.00
100-4312	Mun Court Svc Fee Retained	\$ 25,000.00	\$ 25,000.00
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 112,400.00</b>	<b>\$ 119,600.00</b>
<b>TOTAL REVENUES</b>		<b>\$ 2,180,694.51</b>	<b>\$ 2,126,675.11</b>

# General Fund

## City Council

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Personnel Services</b>			
100-01-5757	Stipends	\$ 7,200.00	\$ 4,800.00
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 7,200.00</b>	<b>\$ 4,800.00</b>
<b>Office Supplies</b>			
100-01-5904	Office Supplies	\$ 50.00	\$ 50.00
	<b>TOTAL OFFICE SUPPLIES</b>	<b>\$ 50.00</b>	<b>\$ 50.00</b>
<b>Other Services &amp; Charges</b>			
100-00-5009	Credit Card Charges	\$ -	\$ -
100-01-5007	CIP 281 Overlay	\$ -	\$ -
100-01-5180	Community Appreciation Events	\$ 1,000.00	\$ 1,000.00
100-01-5312	Dues/Membership	\$ 2,000.00	\$ 2,000.00
100-01-5313	Education (Education, Training, Confer	\$ 1,500.00	\$ 1,500.00
100-01-5621	Janitorial	\$ 2,100.00	\$ 2,205.00
100-01-5791	Hotel Expense	\$ 1,000.00	\$ 1,000.00
100-01-5792	Meals & Entertainment	\$ 250.00	\$ 250.00
100-01-5793	Mileage	\$ 200.00	\$ 200.00
100-01-5794	Parking & Tolls	\$ 100.00	\$ 100.00
100-01-5859	Rental Facility Fees	\$ 1,000.00	\$ 1,000.00
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$ 9,150.00</b>	<b>\$ 9,255.00</b>
	<b>TOTAL CITY COUNCIL - 01</b>	<b>\$ 16,400.00</b>	<b>\$ 14,105.00</b>

# General Fund

## City Administration

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Personnel Services</b>			
100-02-5708	Dental	\$ 2,961.36	\$ 1,463.76
100-02-5713	Health	\$ 57,418.56	\$ 29,529.36
100-02-5715	Life	\$ 465.60	\$ 349.20
100-02-5718	Vision	\$ 594.84	\$ 352.08
100-02-5725	Global Life	\$ 360.00	\$ -
100-02-5751	Salaries/Wages Expense	\$ 381,409.60	\$ 319,665.14
100-02-5754	Social Security - Employer Paid	\$ 22,646.41	\$ 19,878.14
100-02-5755	Medicare Expense	\$ 5,296.39	\$ 4,648.92
100-02-5756	Longevity	\$ 500.00	\$ 450.00
100-02-5759	TMRS-Employer Contribution	\$ 24,421.97	\$ 22,376.56
100-02-5763	TWC	\$ 500.00	\$ -
100-02-5786	Overtime	\$ 500.00	\$ 500.00
100-02-5702	AD&D	\$ 96.00	\$ 72.00
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 497,170.73</b>	<b>\$ 399,285.16</b>
<b>Supply Expenses</b>			
100-02-5901	Cleaning Supplies	\$ 750.00	\$ 750.00
100-02-5904	Office Supplies	\$ 2,500.00	\$ 2,500.00
100-02-5909	Postage Supplies	\$ 700.00	\$ 500.00
100-02-5903	Office Furniture - Admin	\$ 500.00	\$ 250.00
	<b>TOTAL SUPPLY EXPENSES</b>	<b>\$ 4,450.00</b>	<b>\$ 4,000.00</b>
<b>Software &amp; Maintenance</b>			
100-02-5201	Computer Maintenance	\$ 10,000.00	\$ 13,125.00
100-02-5202	Copier Lease	\$ 3,700.00	\$ 5,000.00
100-02-5203	Computer Hardware	\$ 1,350.00	\$ 1,500.00
100-02-5205	Software Updates	\$ 12,500.00	\$ 15,456.00
	<b>TOTAL SOFTWARE &amp; MAINTENANCE</b>	<b>\$ 27,550.00</b>	<b>\$ 35,081.00</b>

<b>Account #</b>	<b>Account Description</b>	<b>2023-2024 Adopted Budget</b>	<b>2024-2025 Adopted Budget</b>
<b>Other Services</b>			
100-02-5001	Appreciation	\$ 2,000.00	\$ 3,000.00
100-02-5002	Bank Charges	\$ -	\$ 50.00
100-02-5003	Codification Expense	\$ 5,000.00	\$ 4,195.00
100-02-5008	Awards	\$ -	\$ 200.00
100-02-5101	Christmas Lights	\$ 200.00	\$ 200.00
100-02-5190	Elections	\$ 6,500.00	\$ 10,500.00
100-02-5312	Dues/Membership	\$ 2,610.00	\$ 2,905.00
100-02-5313	Education (Education, Training, Confer	\$ 5,150.00	\$ 4,185.00
100-02-5402	Minor Equipment	\$ 500.00	\$ 500.00
100-02-5601	Admin Fees	\$ 50.00	\$ 50.00
100-02-5621	Janitorial	\$ 1,500.00	\$ 1,900.00
100-02-5627	Legal Fees	\$ 44,000.00	\$ 50,000.00
100-02-5633	Professional Fees	\$ 30,000.00	\$ 30,000.00
100-02-5703	Admin Fee	\$ 200.00	\$ -
100-02-5705	Claims	\$ 1,000.00	\$ -
100-02-5706	Crime Public Employee Dishonest	\$ 200.00	\$ -
100-02-5791	Hotel Expense	\$ 4,310.00	\$ 3,910.00
100-02-5792	Meals & Entertainment	\$ 1,290.00	\$ 920.00
100-02-5793	Mileage	\$ 2,420.00	\$ 2,755.50
100-02-5794	Parking & Tolls	\$ 275.00	\$ 260.00
100-02-5796	Contract Labor	\$ -	\$ -
100-02-5801	Building Maintenance	\$ 15,000.00	\$ 5,000.00
100-02-5857	Subscriptions	\$ 2,000.00	\$ 4,175.00
100-02-5858	Records Retention	\$ 1,895.00	\$ 1,895.00
100-02-5861	Trash - Off	\$ -	\$ -
100-02-5902	Consumables	\$ 100.00	\$ 100.00
100-02-5905	Postage Meter Rental	\$ 1,500.00	\$ 1,500.00
100-02-5906	Postage	\$ 1,500.00	\$ 2,500.00
	<b>TOTAL OTHER SERVICES</b>	<b>\$ 129,200.00</b>	<b>\$ 130,700.50</b>
<b>Utilities</b>			
100-02-5951	Electric	\$ 2,000.00	\$ 3,000.00
100-02-5954	Telephones/Broadband/Internet	\$ 6,500.00	\$ 7,500.00
100-02-5964	Gas / Propane	\$ 1,000.00	\$ 1,000.00
	<b>TOTAL UTILITIES</b>	<b>\$ 9,500.00</b>	<b>\$ 11,500.00</b>
	<b>TOTAL CITY ADMIN - 02</b>	<b>\$ 667,870.73</b>	<b>\$ 580,566.66</b>

# General Fund

## Police

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Personnel Services</b>			
100-03-5702	AD&D	\$ 336.00	\$ 268.80
100-03-5708	Dental	\$ 7,352.64	\$ 4,879.20
100-03-5713	Health	\$ 125,452.08	\$ 98,431.20
100-03-5715	Life	\$ 1,513.20	\$ 1,303.68
100-03-5718	Vision	\$ 1,559.28	\$ 1,173.60
100-03-5751	Salaries/Wages Expense	\$ 687,992.29	\$ 655,945.20
100-03-5753	SRO - Contract	\$ 5,221.11	\$ -
100-03-5754	Social Security - Employer Paid	\$ 52,257.74	\$ 40,668.60
100-03-5755	Medicare Expense	\$ 11,118.88	\$ 9,511.21
100-03-5756	Longevity	\$ 2,520.00	\$ 1,210.00
100-03-5759	TMRS-Employer Contribution	\$ 52,238.96	\$ 44,976.19
100-03-5764	Certification Pay	\$ 12,950.00	\$ 5,200.00
100-03-5770	Employment Costs-Police	\$ 500.00	\$ 500.00
100-03-5786	Overtime	\$ 10,000.00	\$ 10,000.00
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 971,012.18</b>	<b>\$ 874,067.68</b>
<b>Supply Expenses</b>			
100-03-5901	Cleaning Supplies	\$ 1,000.00	\$ 1,000.00
100-03-5904	Office Supplies	\$ 3,000.00	\$ 3,000.00
100-03-5909	Postage Supplies	\$ 100.00	\$ 50.00
100-03-5852	Copy/Printing Expense	\$ 200.00	\$ 200.00
100-03-5906	Postage	\$ 50.00	\$ 50.00
	<b>TOTAL SUPPLY EXPENSES</b>	<b>\$ 4,350.00</b>	<b>\$ 4,300.00</b>
<b>Software &amp; Maintenance</b>			
100-03-5201	Computer Maintenance	\$ 1,000.00	\$ 1,240.00
100-03-5202	Copier Lease	\$ 7,000.00	\$ 5,000.00
100-03-5203	Computer Hardware	\$ -	\$ 3,500.00
100-03-5205	Software Updates	\$ 11,000.00	\$ 11,550.00
	<b>TOTAL SOFTWARE &amp; MAINTENANCE</b>	<b>\$ 19,000.00</b>	<b>\$ 21,290.00</b>

<b>Account #</b>	<b>Account Description</b>	<b>2023-2024 Adopted Budget</b>	<b>2024-2025 Adopted Budget</b>
<b>Other Services</b>			
100-03-5181	Community Outreach	\$ 1,200.00	\$ 1,200.00
100-03-5312	Dues/Membership	\$ 3,000.00	\$ 3,000.00
100-03-5313	Education (Education, Training, Confer	\$ 14,000.00	\$ 14,000.00
100-03-5315	Tuition Reimbursement	\$ 4,000.00	\$ 4,000.00
100-03-5401	Investigations	\$ 3,000.00	\$ 3,000.00
100-03-5402	Minor Equipment	\$ 47,589.00	\$ 47,589.00
100-03-5403	Grants/Donations-expenditures	\$ -	\$ 5,000.00
100-03-5621	Janitorial	\$ 7,500.00	\$ -
100-03-5714	Law Enforcement Liability	\$ 14,560.55	\$ 14,560.55
100-03-5716	Mobile Equipment	\$ 1,700.00	\$ 1,700.00
100-03-5720	Animal Boarding	\$ 1,000.00	\$ 1,000.00
100-03-5760	Uniforms Allowance - Police	\$ 4,800.00	\$ 3,800.00
100-03-5761	Uniforms/Apparel - Police	\$ 3,000.00	\$ 3,400.00
100-03-5762	Safety Body Armor	\$ 4,000.00	\$ 4,000.00
100-03-5801	Building Maintenance	\$ 10,000.00	\$ 4,000.00
100-03-5811	Fuel	\$ 36,000.00	\$ 36,000.00
100-03-5815	Vehicle Repair & Maintenance	\$ 15,000.00	\$ 15,000.00
100-03-5853	Dispatch (County Dispatch)	\$ 23,000.00	\$ 23,000.00
	<b>TOTAL OTHER SERVICES</b>	<b>\$ 193,349.55</b>	<b>\$ 184,249.55</b>
<b>Utilities</b>			
100-03-5951	Electric	\$ 3,000.00	\$ 4,000.00
100-03-5954	Telephones/Broadband/Internet	\$ 13,000.00	\$ 15,000.00
	<b>TOTAL UTILITIES</b>	<b>\$ 16,000.00</b>	<b>\$ 19,000.00</b>
	<b>TOTAL POLICE - 03</b>	<b>\$ 1,203,711.73</b>	<b>\$ 1,102,907.23</b>

# General Fund

## Court

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Personnel Services</b>			
100-04-5702	AD&D	\$ 24.00	\$ 24.00
100-04-5708	Dental	\$ 1,497.60	\$ 487.92
100-04-5713	Health	\$ 9,650.16	\$ 9,843.12
100-04-5715	Life	\$ 116.40	\$ 116.40
100-04-5718	Vision	\$ 107.16	\$ 117.36
100-04-5751	Salaries/Wages Expense	\$ 45,427.20	\$ 50,590.80
100-04-5754	Social Security - Employer Paid	\$ 3,017.06	\$ 3,136.63
100-04-5755	Medicare Expense	\$ 705.78	\$ 733.57
100-04-5756	Longevity	\$ 60.00	\$ 145.00
100-04-5759	TMRS-Employer Contribution	\$ 3,139.87	\$ 3,541.36
100-04-5763	TWC	\$ 590.72	\$ -
100-04-5786	Overtime	\$ 500.00	\$ -
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 64,835.95</b>	<b>\$ 68,736.16</b>
<b>Supply Expenses</b>			
100-04-5904	Office Supplies	\$ 1,000.00	\$ 1,000.00
100-04-5906	Postage	\$ 70.00	\$ 70.00
	<b>TOTAL SUPPLY EXPENSES</b>	<b>\$ 1,070.00</b>	<b>\$ 1,070.00</b>
<b>Software &amp; Maintenance</b>			
100-04-5201	Computer Maintenance	\$ 1,000.00	\$ 1,000.00
100-04-5202	Copier Lease	\$ 1,600.00	\$ 1,700.00
100-04-5203	Computer Hardware	\$ -	\$ -
100-04-5205	Software Updates	\$ 7,600.00	\$ 5,200.00
	<b>TOTAL SOFTWARE &amp; MAINTENANCE</b>	<b>\$ 10,200.00</b>	<b>\$ 7,900.00</b>
<b>Other Services</b>			
100-04-5009	Credit Card Charges	\$ 4,000.00	\$ -
100-04-5312	Dues/Membership	\$ 55.00	\$ 55.00
100-04-5313	Education (Education, Training, Confer	\$ 300.00	\$ 300.00
100-04-5402	Minor Equipment	\$ 400.00	\$ 400.00
100-04-5611	Legal Notices/Publications	\$ 50.00	\$ -
100-04-5628	Municipal Court Judge	\$ 15,000.00	\$ 15,000.00
100-04-5629	Municipal Court State Fees	\$ 71,000.00	\$ -
100-04-5630	Prosecutor	\$ 5,500.00	\$ 5,500.00
100-04-5633	Professional Fees	\$ 1,500.00	\$ 1,500.00
100-04-5636	Municipal Court Collection	\$ -	\$ 1,000.00
100-04-5791	Hotel Expense	\$ 300.00	\$ 300.00
100-04-5792	Meals & Entertainment	\$ 322.50	\$ 322.50
100-04-5793	Mileage	\$ 350.00	\$ 350.00
100-04-5794	Parking & Tolls	\$ 120.00	\$ 120.00
100-04-5856	Notary Public	\$ 100.00	\$ 100.00
100-04-5870	Subscriptions	\$ -	\$ 600.00
	<b>TOTAL OTHER SERVICES</b>	<b>\$ 98,997.50</b>	<b>\$ 25,547.50</b>
	<b>TOTAL COURT - 04</b>	<b>\$ 175,103.45</b>	<b>\$ 103,253.66</b>

# General Fund

## Non-Dept

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Personnel Services</b>			
100-06-5719	Worker's Comp TML-IRP	\$ 38,000.00	\$ 41,800.00
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 38,000.00</b>	<b>\$ 41,800.00</b>
<b>Software &amp; Maintenance</b>			
100-06-5203	Computer Hardware	\$ 5,000.00	\$ -
100-06-5204	Server/Data Backup	\$ 800.00	\$ -
100-06-5206	Technology Purcha/Website/Email	\$ 3,000.00	\$ -
	<b>TOTAL SOFTWARE &amp; MAINTENANCE</b>	<b>\$ 8,800.00</b>	<b>\$ -</b>
<b>Other Services</b>			
100-06-5002	Bank Charges	\$ 100.00	\$ 100.00
100-06-5005	Prepaid - General Fund	\$ -	\$ -
100-06-5007	CIP 281 Overlay	\$ -	\$ -
100-06-5009	Credit Card Charges	\$ 500.00	\$ -
100-06-5103	Hill Country Childrens' Advoc	\$ 2,000.00	\$ -
100-06-5104	B. C. South Library Dis	\$ 15,000.00	\$ 1,000.00
100-06-5321	Emergency Expenses	\$ 1,000.00	\$ 1,000.00
100-06-5324	Contingency	\$ -	\$ 20,000.00
100-06-5611	Legal Notices/Publications	\$ 1,200.00	\$ 1,200.00
100-06-5622	Audit Services	\$ 48,820.00	\$ 48,820.00
100-06-5623	Bldg Insp/Bureau Veritas	\$ 24,000.00	\$ 30,000.00
100-06-5624	Consulting Fees	\$ 2,000.00	\$ -
100-06-5625	Appraisal District	\$ 18,000.00	\$ 30,000.00
100-06-5626	Engineering - General	\$ 2,000.00	\$ -
100-06-5631	Surveyor	\$ 1,000.00	\$ -
100-06-5632	Title Fee	\$ 100.00	\$ -
100-06-5704	Automobile Physical Damage	\$ 5,080.17	\$ 6,000.00
100-06-5709	Errors & Omissions	\$ 5,893.43	\$ 6,482.77
100-06-5711	Liability Deductible	\$ 1,000.00	\$ 1,000.00
100-06-5712	General Liability Insurance	\$ 3,000.00	\$ 3,300.00
100-06-5717	Real & Personal Property	\$ 14,011.64	\$ 15,412.80
100-06-5720	Animal Mortality	\$ 776.16	\$ 853.78
100-06-5721	Automobile Liability	\$ 7,354.12	\$ 8,089.53
100-06-5722	Crime Coverage	\$ 200.00	\$ 220.00
100-06-5727	Cyber Insurance	\$ 175.00	\$ 1,250.00
100-06-5857	Subscriptions	\$ 3,000.00	\$ 3,000.00
100-06-5907	Po Box Rental - Non-Departmental	\$ 130.00	\$ 130.00
	<b>TOTAL OTHER SERVICES</b>	<b>\$ 156,340.52</b>	<b>\$ 177,858.89</b>
<b>Utilities</b>			
100-06-5951	Electric	\$ 2,000.00	\$ 2,500.00
	<b>TOTAL UTILITIES</b>	<b>\$ 2,000.00</b>	<b>\$ 2,500.00</b>
	<b>TOTAL NON-DEPT - 06</b>	<b>\$ 205,140.52</b>	<b>\$ 222,158.89</b>



# Enterprise Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Revenue</b>			
<b>Sales Revenue</b>			
200-4132	Utility Vehicles Sold	\$ -	\$ -
200-4170	Miscellaneous Income	\$ 250.00	\$ 250.00
200-4326	NSF - Insufficient Funds	\$ 200.00	\$ 500.00
200-4500	Lift Station Project - Grant	\$ -	
200-4620	CSI - Non-Refundable (Customer Service Inspection)	\$ 5,000.00	\$ 5,000.00
200-4701	Effluent Surcharge	\$ 5,000.00	\$ 10,000.00
200-4702	Service Call Fees-Water	\$ 1,000.00	\$ 500.00
200-4703	Late Fees	\$ 20,000.00	\$ 20,000.00
200-4805	Interest Income	\$ 51,000.00	\$ 120,000.00
200-4901	Garbage	\$ 325,000.00	\$ 355,000.00
200-4902	Infrastructure Fees (Cielo Springs)	\$ 30,000.00	\$ -
200-4903	Sales Tax Revenue	\$ 5,000.00	\$ 1,000.00
200-4904	Sewage	\$ 350,000.00	\$ 430,000.00
200-4905	Water	\$ 1,500,000.00	\$ 1,755,000.00
200-4906	Sewer Tap	\$ 15,000.00	\$ 5,000.00
200-4907	Water Tap	\$ 20,000.00	\$ 10,000.00
200-4909	Septage Receiving	\$ 2,000.00	\$ 1,800.00
200-4950	Water Meter Deposit (Water Meter Deposit)	\$ 5,000.00	\$ 2,000.00
200-4951	Connection Fee - Non Refundable	\$ 15,000.00	\$ 7,000.00
	<b>TOTAL SALES REVENUE</b>	<b>\$ 2,349,450.00</b>	<b>\$ 2,723,050.00</b>
<b>TOTAL REVENUE</b>		<b>\$ 2,349,450.00</b>	<b>\$ 2,723,050.00</b>

# Enterprise Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>EXPENDITURES</b>			
<b>OTHER SERVICES</b>			
200-00-5009	Credit Card Charges	\$ 20,000.00	\$ -
200-00-5861	Trash-Off	\$ -	\$ -
	<b>TOTAL OTHER SERVICES</b>	<b>\$ 20,000.00</b>	<b>\$ -</b>
<b>WATER DEPT</b>			
<b>Personnel Services</b>			
200-01-5702	AD&D	\$ 26.40	\$ 24.00
200-01-5708	Dental	\$ 487.92	\$ 487.92
200-01-5713	Health	\$ 9,650.16	\$ 9,843.12
200-01-5715	Life	\$ 116.40	\$ 116.40
200-01-5718	Vision	\$ 107.16	\$ 117.36
200-01-5725	Global Life	\$ 2,717.88	\$ -
200-01-5751	Salaries/Wages Expense	\$ 24,710.40	\$ -
200-01-5754	Social Security - Employer Paid	\$ 1,541.47	\$ 6.20
200-01-5755	Medicare Expense	\$ 345.03	\$ 1.45
200-01-5756	Longevity	\$ 540.00	\$ -
200-01-5759	TMRS-Employer Contribution	\$ 1,595.46	\$ 1,657.66
200-01-5786	Overtime	\$ 100.00	\$ 100.00
	<b>TOTAL PERSONNEL SERVICES</b>	<b>\$ 41,938.28</b>	<b>\$ 12,354.11</b>
<b>Public Works</b>			
200-01-5070	Inframark	\$ 566,320.00	\$ 615,000.00
200-01-5075	Inframark Integration - ESRI Software License	\$ 1,000.00	\$ -
200-01-5821	Major Equipment	\$ 3,000.00	\$ 3,000.00
200-01-5841	Chemicals	\$ 2,500.00	\$ 2,500.00
200-01-5846	Leak Repair	\$ 2,000.00	\$ 2,000.00
	<b>TOTAL PUBLIC WORKS</b>	<b>\$ 574,820.00</b>	<b>\$ 622,500.00</b>
<b>Water Debt</b>			
200-01-5056	CIP WTP - 2020 (L1001127)	\$ -	\$ 97,644.47
	<b>TOTAL WATER DEBT</b>	<b>\$ -</b>	<b>\$ 97,644.47</b>
<b>Supply Services</b>			
200-01-5906	Postage	\$ 5,400.00	\$ 5,400.00
200-01-5911	Office Supplies	\$ 2,250.00	\$ 500.00
	<b>TOTAL SUPPLY SERVICES</b>	<b>\$ 7,650.00</b>	<b>\$ 5,900.00</b>
<b>Software &amp; Maintenance</b>			
200-01-5201	Computer Maintenance	\$ 1,000.00	\$ 1,000.00
200-01-5203	Computer Hardware	\$ -	\$ -
200-01-5331	Computer - Software & Updates	\$ 39,214.49	\$ 6,500.00
	<b>TOTAL SOFTWARE &amp; MAINTENANCE</b>	<b>\$ 40,214.49</b>	<b>\$ 7,500.00</b>

# Enterprise Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Other Services</b>			
200-01-5076	HR Green (HRG) GIS System	\$ 10,000.00	\$ 5,600.00
200-01-5324	Contingency	\$ -	\$ -
200-01-5332	Pre-Printed Water Bills	\$ 2,400.00	\$ 3,500.00
200-01-5641	Legal Fees	\$ 19,000.00	\$ 25,000.00
200-01-5642	Permits	\$ 1,200.00	\$ 1,200.00
200-01-5643	Permitting/Legal - Discharge	\$ 3,000.00	\$ 3,000.00
200-01-5644	Professional Fees	\$ 45,000.00	\$ 45,000.00
200-01-5646	Janitorial	\$ 375.00	\$ 375.00
200-01-5831	Aggregate	\$ 500.00	\$ 500.00
200-01-5870	Subscriptions	\$ 750.00	\$ 750.00
200-01-5922	Sales and Use Tax - Water	\$ 15,000.00	\$ -
	<b>TOTAL OTHER SERVICES</b>	<b>\$ 97,225.00</b>	<b>\$ 84,925.00</b>
<b>Water Services</b>			
200-01-5847	CLWSC water - (Texas Water)	\$ 240,000.00	\$ 293,618.20
200-01-5848	GBRA	\$ 105,000.00	\$ 111,000.00
	<b>TOTAL WATER SERVICES</b>	<b>\$ 345,000.00</b>	<b>\$ 404,618.20</b>
<b>Utilities</b>			
200-01-5963	Electric	\$ 47,500.00	\$ 25,000.00
200-01-5964	Gas / Propane	\$ 650.00	\$ 2,000.00
200-01-5965	Telephones/Broadband/Internet	\$ 5,000.00	\$ 3,500.00
	<b>TOTAL UTILITIES</b>	<b>\$ 53,150.00</b>	<b>\$ 30,500.00</b>
	<b>TOTAL WATER - ENTERPRISE 01</b>	<b>\$ 1,159,997.77</b>	<b>\$ 1,265,941.78</b>

# Enterprise Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>SEWER DEPT</b>			
<b>Personnel Services</b>			
200-02-5751	Salaries/Wages Expense	\$ 24,710.40	\$ -
200-02-5754	Social Security - Employer Paid	\$ 1,541.47	\$ -
200-02-5755	Medicare Expense	\$ 345.03	\$ -
200-02-5759	TMRS-Employer Contribution	\$ 1,595.46	\$ 1,657.66
		<u>\$ 28,192.36</u>	<u>\$ 1,657.66</u>
<b>Public Works</b>			
200-02-5070	INFRAMARK	\$ 566,320.00	\$ 615,000.00
200-02-5821	Major Equipment	\$ 5,000.00	\$ 5,000.00
200-02-5822	Plant Maintenance	\$ -	\$ -
200-02-5841	Chemicals	\$ 2,500.00	\$ 2,500.00
		<u>\$ 573,820.00</u>	<u>\$ 622,500.00</u>
<b>Sewer Debt</b>			
200-02-5031	Blanco CTSRCO 2017B - Interest Expense Only	\$ 27,809.00	\$ 27,739.00
200-02-5051	Bond Agent Fees-Wilmington Trus	\$ -	\$ -
200-02-5053	Bond Agent Fees CTSRCO 2017B	\$ 500.00	\$ 350.00
200-02-5058	Bond Agent Fees CTSRCO 2019	\$ 300.00	\$ 300.00
200-02-5121	Blanco CTSRCO 2017B	\$ 127,809.00	\$ 100,000.00
200-02-5122	Blanco CTSRCO 2019	\$ 115,160.00	\$ 70,000.00
200-02-5123	TWDB Escrow Fees-Wil Trust	\$ 350.00	\$ -
200-02-5125	TWDB Escrow Fees for 2017B	\$ 300.00	\$ -
200-02-5127	Blanco CTSRCO 2019 - Interest Expense Only	\$ 44,404.00	\$ 43,557.00
		<u>\$ 316,632.00</u>	<u>\$ 241,946.00</u>
<b>Supply Services</b>			
200-02-5906	Postage	\$ 5,400.00	\$ 500.00
200-02-5911	Office Supplies	\$ 2,250.00	\$ 500.00
		<u>\$ 7,650.00</u>	<u>\$ 1,000.00</u>
<b>Software &amp; Maintenance</b>			
200-02-5201	Computer Maintenance	\$ 500.00	\$ 500.00
200-02-5331	Computer - Software & Updates	\$ 39,214.49	\$ 10,500.00
		<u>\$ 39,714.49</u>	<u>\$ 11,000.00</u>
<b>Other Services</b>			
200-02-5324	Contingency	\$ -	\$ -
200-02-5611	Legal Notices/Publications	\$ 500.00	\$ 500.00
200-02-5641	Legal Fees	\$ 19,000.00	\$ 25,000.00
200-02-5642	Permits	\$ 1,500.00	\$ 2,300.00
200-02-5643	Permitting/Legal - Discharge	\$ 1,000.00	\$ 1,000.00
200-02-5644	Professional Fees	\$ 65,000.00	\$ 65,000.00
200-02-5645	Engineering - WWTP	\$ 10,000.00	\$ 10,000.00
200-02-5646	Janitorial	\$ 375.00	\$ 375.00
200-02-5921	Sales and Use Tax - Sewer	\$ 9,000.00	\$ -
		<u>\$ 106,375.00</u>	<u>\$ 104,175.00</u>
<b>Utilities</b>			
200-02-5060	Garbage	\$ 307,000.00	\$ 300,000.00
200-02-5963	Electric	\$ 47,500.00	\$ 45,000.00
200-02-5964	Gas / Propane	\$ 3,000.00	\$ 2,000.00
200-02-5965	Telephones/Broadband/Internet	\$ 5,000.00	\$ 5,000.00
200-02-5966	Water's Edge Trash	\$ 1,250.00	\$ 1,250.00
		<u>\$ 363,750.00</u>	<u>\$ 353,250.00</u>
	<b>TOTAL SEWER - ENTERPRISE 02</b>	<u>\$ 1,436,133.85</u>	<u>\$ 1,335,528.66</u>

# I & S Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Revenue</b>			
<b>Ad Valorem</b>			
			0.2394/\$100
300-4001	Current I&S	\$ 509,659.44	\$ 855,998.00
300-4002	Current Interest (I & S)	\$ 1,000.00	\$ 1,100.00
300-4003	Current Penalty (I & S)	\$ 2,500.00	\$ 2,800.00
300-4004	Delinquent Interest (I&S)	\$ 750.00	\$ 1,500.00
300-4005	Delinquent Penalty (I&S)	\$ 750.00	\$ 1,000.00
300-4006	Delinquent I&S	\$ 4,000.00	\$ 5,000.00
300-4013	Current Overages	\$ 100.00	\$ 100.00
300-4014	Delinquent Overages	\$ -	\$ -
	<b>TOTAL AD VALOREM</b>	<b>\$ 518,759.44</b>	<b>\$ 867,498.00</b>
<b>Interest</b>			
300-4805	Interest Income	\$ 27,000.00	\$ 11,000.00
	<b>TOTAL INTEREST</b>	<b>\$ 27,000.00</b>	<b>\$ 11,000.00</b>
<b>TOTAL REVENUE</b>		<b>\$ 545,759.44</b>	<b>\$ 878,498.00</b>

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>EXPENDITURES</b>			
<b>Water Debt</b>			
300-01-5051	Bond Agent Fees-Wilmington Trus	\$ 1,000.00	\$ 300.00
300-01-5052	Bond Agent Fees CIP Water 2017A	\$ 500.00	\$ 350.00
300-01-5054	CIP Water 2017A (L1000633) - Principal	\$ 136,151.00	\$ 100,000.00
300-01-5056	CIP Water 2020 (L1001127) - Principal	\$ 65,256.00	\$ 15,000.00
300-01-5062	Certificates of Obligation Series 2024	\$ -	\$ -
	Certificates of Obligation Series 2024A	\$ -	\$ -
300-01-5126	CTSRCO 2017A - Interest Only Acct	\$ -	\$ 35,781.00
300-01-5117	CTSRCO 2020 - Interest Only Acct	\$ -	\$ 50,180.00
300-01-5128	Certificates of Obligation Series 2024-Interest	\$ -	\$ 87,127.37
300-01-5129	Certificates of Obligation Series 2024A-Interest	\$ -	\$ 70,000.00
		<b>\$ 202,907.00</b>	<b>\$ 358,738.37</b>
<b>Sewer Debt</b>			
300-02-5059	Lift Station 2023 - Interest Only Acct	\$ 55,308.44	\$ 55,462.50
300-02-5065	Lift Station 2023 Principal	\$ -	\$ 190,000.00
		<b>\$ 55,308.44</b>	<b>\$ 245,462.50</b>
<b>Debt</b>			
300-06-5032	2015 Series - (TIB) - Interest Only Acct	\$ 22,944.00	\$ 17,447.00
300-06-5033	2015 Series - (TIB) - Principal	\$ -	\$ 235,000.00
300-06-5034	Bond Agent Fees CO Series 2024	\$ -	\$ -
		<b>\$ 22,944.00</b>	<b>\$ 252,447.00</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 281,159.44</b>	<b>\$ 856,647.87</b>

# Court Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Revenue</b>			
<b>Fines &amp; Forfeitures</b>			
400-4301	CTF (Court Technology Fund - \$4.00)	\$ 2,500.00	\$ 4,000.00
400-4307	MCBS (Municipal Court Building Security - \$4.90)	\$ 3,100.00	\$ 4,500.00
400-4308	MCTF	\$ -	\$ -
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 5,600.00</b>	<b>\$ 8,500.00</b>
<b>Interest &amp; Miscellaneous</b>			
400-4805	Interest Income	\$ -	\$ 7,500.00
	<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>\$ -</b>	<b>\$ 7,500.00</b>
<b>TOTAL REVENUE</b>		<b>\$ 5,600.00</b>	<b>\$ 16,000.00</b>

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Expenditures</b>			
<b>Fines &amp; Forfeitures</b>			
400-04-5854	Municipal Court Bldg Security	\$ 1,700.00	\$ -
400-04-5855	Municipal Court Technology Fund	\$ -	\$ 1,750.00
	<b>TOTAL FINES &amp; FORFEITURES</b>	<b>\$ 1,700.00</b>	<b>\$ 1,750.00</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 1,700.00</b>	<b>\$ 1,750.00</b>

# Hotel/Motel Fund

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Revenue</b>			
<b>Occupancy Tax</b>			
500-4130	Hotel Occupancy Tax	\$ 130,000.00	\$ 130,000.00
	<b>TOTAL OCCUPANCY TAX</b>	<b>\$ 130,000.00</b>	<b>\$ 130,000.00</b>
<b>Interest</b>			
500-4140	Hotel Occupancy Interest	\$ 100.00	\$ 100.00
500-4805	Interest Income	\$ -	\$ 11,000.00
	<b>TOTAL INTEREST &amp; MISCELLANEOUS</b>	<b>\$ 100.00</b>	<b>\$ 11,100.00</b>
<b>TOTAL REVENUE</b>		<b>\$ 130,100.00</b>	<b>\$ 141,100.00</b>

Account #	Account Description	2023-2024 Adopted Budget	2024-2025 Adopted Budget
<b>Expenditures</b>			
<b>Other Services &amp; Charges</b>			
500-06-5100	Chamber of Commerce	\$ 90,000.00	\$ 90,000.00
500-01-5102	Blanco Historic Preservation	\$ 3,500.00	\$ 4,500.00
500-06-5151	Keep Blanco Beautiful	\$ 2,000.00	\$ 2,500.00
500-06-5152	Keep Blanco Beautiful:Streetscapes	\$ -	\$ 750.00
	<b>TOTAL OTHER SERVICES &amp; CHARGES</b>	<b>\$ 95,500.00</b>	<b>\$ 97,750.00</b>
<b>TOTAL EXPENDITURES</b>		<b>\$ 95,500.00</b>	<b>\$ 97,750.00</b>



# APPENDIX A

## 2024 Tax Rate Calculation Worksheet



# 2024 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

**CITY OF BLANCO**

**(830) 833-4525**

Taxing Unit Name

Phone (area code and number)

**300 Pecan St., Blanco, 78606**

**https://cityofblancotx.gov**

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.	<b>Prior year total taxable value.</b> 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). <sup>1</sup>	\$ 337,604,501
2.	<b>Prior year tax ceilings.</b> 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. <sup>2</sup>	\$ 0
3.	<b>Preliminary prior year adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ 337,604,501
4.	<b>Prior year total adopted tax rate.</b>	\$ 0.353200 /\$100
5.	<b>Prior year taxable value lost because court appeals of ARB decisions reduced the prior year's appraised value.</b> <b>A. Original prior year ARB values:</b> ..... \$ 0 <b>B. Prior year values resulting from final court decisions:</b> ..... - \$ 0 <b>C. Prior year value loss.</b> Subtract B from A. <sup>3</sup>	\$ 0
6.	<b>Prior year taxable value subject to an appeal under Chapter 42, as of July 25.</b> <b>A. Prior year ARB certified value:</b> ..... \$ 0 <b>B. Prior year disputed value:</b> ..... - \$ 0 <b>C. Prior year undisputed value.</b> Subtract B from A. <sup>4</sup>	\$ 0
7.	<b>Prior year Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ 0

<sup>1</sup> Tex. Tax Code §26.012(14)

<sup>2</sup> Tex. Tax Code §26.012(14)

<sup>3</sup> Tex. Tax Code §26.012(13)

<sup>4</sup> Tex. Tax Code §26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ 337,604,501
9.	<b>Prior year taxable value of property in territory the taxing unit deannexed after Jan. 1, 2023.</b> Enter the prior year value of property in deannexed territory. <sup>5</sup>	\$ 0
10.	<p><b>Prior year taxable value lost because property first qualified for an exemption in the current year.</b> 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><b>A. Absolute exemptions.</b> Use prior year market value: ..... \$ 12,860</p> <p><b>B. Partial exemptions.</b> Current year exemption amount or current year percentage exemption times prior year value: ..... + \$ 953,921</p> <p><b>C. Value loss.</b> Add A and B.<sup>6</sup></p>	\$ 966,781
11.	<p><b>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.</b> 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><b>A. Prior year market value:</b>..... \$ 0</p> <p><b>B. Current year productivity or special appraised value:</b>..... - \$ 0</p> <p><b>C. Value loss.</b> Subtract B from A.<sup>7</sup></p>	\$ 0
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ 966,781
13.	<b>Prior year captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	<b>Prior year total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ 336,637,720
15.	<b>Adjusted prior year total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ 1,189,004
16.	<b>Taxes refunded for years preceding the prior tax year.</b> 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. <sup>9</sup>	\$ 1,387
17.	<b>Adjusted prior year levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ 1,190,391
18.	<p><b>Total current year taxable value on the current year certified appraisal roll today.</b> 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.<sup>11</sup></p> <p><b>A. Certified values:</b>..... \$ 364,147,123</p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ 0</p> <p><b>C. Pollution control and energy storage system exemption:</b> 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><b>D. Tax increment financing:</b> 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.<sup>12</sup> ..... - \$ 0</p> <p><b>E. Total current year value.</b> Add A and B, then subtract C and D.</p>	\$ 364,147,123

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
	<b>A. Current year taxable value of properties under protest.</b> 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. <sup>14</sup> .....	\$ 645,550
	<b>B. Current year value of properties not under protest or included on certified appraisal roll.</b> 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. <sup>15</sup> .....	+ \$ 0
	<b>C. Total value under protest or not certified.</b> Add A and B.	\$ 645,550
20.	<b>Current year tax ceilings.</b> 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. <sup>16</sup>	\$ 0
21.	<b>Current year total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ 364,792,673
22.	<b>Total current year taxable value of properties in territory annexed after Jan. 1, of the prior year.</b> Include both real and personal property. Enter the current year value of property in territory annexed. <sup>18</sup>	\$ 0
23.	<b>Total current year taxable value of new improvements and new personal property located in new improvements.</b> 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. <sup>19</sup>	\$ 6,487,320
24.	<b>Total adjustments to the current year taxable value.</b> Add Lines 22 and 23.	\$ 6,487,320
25.	<b>Adjusted current year taxable value.</b> Subtract Line 24 from Line 21.	\$ 358,305,353
26.	<b>Current year NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ 0.332228 /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the current year county NNR tax rate. <sup>21</sup>	\$ 0.000000 /\$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.	<b>Prior year M&amp;O tax rate.</b> Enter the prior year M&O tax rate.	\$ 0.202600 /\$100
29.	<b>Prior year taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 337,604,501

<sup>13</sup> Tex. Tax Code §26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code §26.01(c)  
<sup>15</sup> Tex. Tax Code §26.01(d)  
<sup>16</sup> Tex. Tax Code §26.012(6)(B)  
<sup>17</sup> Tex. Tax Code §26.012(6)  
<sup>18</sup> Tex. Tax Code §26.012(17)  
<sup>19</sup> Tex. Tax Code §26.012(17)  
<sup>20</sup> Tex. Tax Code §26.04(c)  
<sup>21</sup> Tex. Tax Code §26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total prior year M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ 683,986
31.	<b>Adjusted prior year levy for calculating NNR M&amp;O rate.</b>	
	<p><b>A. M&amp;O taxes refunded for years preceding the prior tax year.</b> Enter the amount of M&amp;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. . . . . + \$ 690</p> <p>_____</p> <p><b>B. Prior year taxes in TIF.</b> 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><b>C. Prior year transferred function.</b> 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><b>D. Prior year M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. . . . . 690 \$ _____</p> <p><b>E. Add Line 30 to 31D.</b></p>	\$ 684,676
32.	<b>Adjusted current year taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 358,305,353
33.	<b>Current year NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.191087 /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<p><b>A. Current year state criminal justice mandate.</b> 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. \$ 0</p> <p><b>B. Prior year state criminal justice mandate.</b> 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. . . . . - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<p><b>A. Current year indigent health care expenditures.</b> 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. \$ 0</p> <p><b>B. Prior year indigent health care expenditures.</b> 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. . . . . - \$ 0</p> <p><b>C. Subtract B from A and divide by Line 32 and multiply by \$100. . . . . \$ 0.000000 /\$100</b></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p>	\$ 0.000000 /\$100

<sup>22</sup> [Reserved for expansion]  
<sup>23</sup> Tex. Tax Code §26.044  
<sup>24</sup> Tex. Tax Code §26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>36. Rate adjustment for county indigent defense compensation.</b> <sup>25</sup>		
<b>A. Current year indigent defense compensation expenditures.</b> 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.....	\$ 0	
<b>B. Prior year indigent defense compensation expenditures.</b> 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.....	\$ 0	
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ 0.000000 /\$100	
<b>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.....</b>	\$ 0.000000 /\$100	
<b>E. Enter the lesser of C and D. If not applicable, enter 0.</b>		\$ 0.000000 /\$100
<b>37. Rate adjustment for county hospital expenditures.</b> <sup>26</sup>		
<b>A. Current year eligible county hospital expenditures.</b> 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.....	\$ 0	
<b>B. Prior year eligible county hospital expenditures.</b> 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. ....	\$ 0	
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.....</b>	\$ 0.000000 /\$100	
<b>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.....</b>	\$ 0.000000 /\$100	
<b>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</b>		\$ 0.000000 /\$100
<b>38. Rate adjustment for defunding municipality.</b> 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.		
<b>A. Amount appropriated for public safety in the prior year.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year .....	\$ 0	
<b>B. Expenditures for public safety in the prior year.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year .....	\$ 0	
<b>C. Subtract B from A and divide by Line 32 and multiply by \$100 .....</b>	\$ 0.000000 /\$100	
<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>		\$ 0.000000 /\$100
<b>39. Adjusted current year NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.		\$ 0.191087 /\$100
<b>40. Adjustment for prior year sales tax specifically to reduce property taxes.</b> 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.		
<b>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in the prior year, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent .....</b>	\$ 340,643	
<b>B. Divide Line 40A by Line 32 and multiply by \$100 .....</b>	\$ 0.095070 /\$100	
<b>C. Add Line 40B to Line 39.</b>		\$ 0.286157 /\$100
<b>41. Current year voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.		\$ 0.296172 /\$100

<sup>25</sup> Tex. Tax Code §26.0442

<sup>26</sup> Tex. Tax Code §26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): Current year voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> 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.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ /\$100
42.	<p><b>Total current year debt to be paid with property taxes and additional sales tax revenue.</b> 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&amp;O expenses.</p> <p><b>A. Debt</b> 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.<sup>28</sup></p> <p>Enter debt amount ..... \$ <u>855,998</u></p> <p><b>B. Subtract unencumbered fund amount</b> used to reduce total debt. .... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt</b> (enter zero if none) ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid</b> from other resources ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A. .... \$ <u>855,998</u></p>	\$ <u>855,998</u>
43.	<b>Certified prior year excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>0</u>
44.	<b>Adjusted current year debt.</b> Subtract Line 43 from Line 42E.	\$ <u>855,998</u>
45.	<p><b>Current year anticipated collection rate.</b></p> <p><b>A.</b> Enter the current year anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>98.00</u> %</p> <p><b>B.</b> Enter the prior year actual collection rate..... <u>97.00</u> %</p> <p><b>C.</b> Enter the 2022 actual collection rate. .... <u>97.00</u> %</p> <p><b>D.</b> Enter the 2021 actual collection rate. .... <u>98.00</u> %</p> <p><b>E.</b> 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%.<sup>31</sup></p>	98.00 %
46.	<b>Current year debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>873,467</u>
47.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>364,792,673</u>
48.	<b>Current year debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.239442</u> /\$100
49.	<b>Current year voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.535614</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): Current year voter-approval tax rate for taxing unit affected by disaster declaration.</b> 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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> 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.	\$ 0.000000 /\$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.	<b>Taxable Sales.</b> 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. <sup>32</sup> 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.	\$ 0
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November of the prior tax year or in May of the current tax year.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November of the prior year.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 357,745
53.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 364,792,673
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.098068 /\$100
55.	<b>Current year NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.332228 /\$100
56.	<b>Current year NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November the prior tax year or in May of the current tax year.</b> 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.	<b>Current year voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.535614 /\$100
58.	<b>Current year voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ 0.437546 /\$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.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ _____
60.	<b>Current year total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ /\$100

<sup>32</sup> Tex. Tax Code §26.041(d)  
<sup>33</sup> Tex. Tax Code §26.041(f)  
<sup>34</sup> Tex. Tax Code §26.041(d)  
<sup>35</sup> Tex. Tax Code §26.04(c)  
<sup>36</sup> Tex. Tax Code §26.04(c)  
<sup>37</sup> Tex. Tax Code §26.045(d)  
<sup>38</sup> Tex. Tax Code §26.045(i)

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
62.	<b>Current year voter-approval tax rate, adjusted for pollution control.</b> 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.<sup>39</sup> 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.<sup>40</sup>

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;<sup>41</sup>
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);<sup>42</sup> 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.<sup>43</sup>

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>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</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.318071 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.000000 /\$100
	C. Subtract B from A .....	\$ 0.318071 /\$100
	D. Adopted Tax Rate .....	\$ 0.353200 /\$100
	E. Subtract D from C .....	\$ -0.035129 /\$100
	F. 2023 Total Taxable Value (Line 60) .....	\$ 345,275,662
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0
64.	<b>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</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.301384 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.022500 /\$100
	C. Subtract B from A .....	\$ 0.278884 /\$100
	D. Adopted Tax Rate .....	\$ 0.357700 /\$100
	E. Subtract D from C .....	\$ -0.078816 /\$100
	F. 2022 Total Taxable Value (Line 60) .....	\$ 276,749,935
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 0
65.	<b>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</b>	
	A. Voter-approval tax rate (Line 67) .....	\$ 0.372900 /\$100
	B. Unused increment rate (Line 66) .....	\$ 0.022500 /\$100
	C. Subtract B from A .....	\$ 0.350400 /\$100
	D. Adopted Tax Rate .....	\$ 0.350300 /\$100
	E. Subtract D from C .....	\$ 0.000100 /\$100
	F. 2021 Total Taxable Value (Line 60) .....	\$ 219,398,876
	G. Multiply E by F and divide the results by \$100. If the number is less than zero, enter zero .....	\$ 219
66.	<b>Total Foregone Revenue Amount. Add Lines 63G, 64G and 65G</b>	\$ 219.000000
67.	<b>2024 Unused Increment Rate. Divide Line 66 by Line 21 of the No-New-Revenue Rate Worksheet. Multiply the result by 100</b>	\$ 0.000060 /\$100
68.	<b>Total 2024 voter-approval tax rate, including the unused increment rate.</b> 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)	\$ 0.437606 /\$100

<sup>39</sup> Tex. Tax Code §26.013(b)  
<sup>40</sup> Tex. Tax Code §26.013(a)(1-a), (1-b), and (2)  
<sup>41</sup> Tex. Tax Code §§26.04(c)(2)(A) and 26.042(a)  
<sup>42</sup> Tex. Tax Code §§26.0501(a) and (c)  
<sup>43</sup> Tex. Local Gov't Code §120.007(d)  
<sup>44</sup> 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.<sup>44</sup> 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.<sup>45</sup>

Line	De Minimis Rate Worksheet	Amount/Rate
69.	<b>Adjusted current year NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	0.191087
70.	<b>Current year total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 364,792,673
71.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 70 and multiply by \$100.	\$ 0.137064 /\$100
72.	<b>Current year debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.239442 /\$100
73.	<b>De minimis rate.</b> Add Lines 69, 71 and 72.	\$ 0.567593 /\$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.<sup>46</sup>

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.<sup>49</sup>

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.	<b>2023 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ /\$100
75.	<b>Adjusted 2023 voter-approval tax rate.</b> 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. <sup>50</sup> 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.	<b>Increase in 2023 tax rate due to disaster.</b> Subtract Line 75 from Line 74.	\$ _____ /\$100
77.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
78.	<b>Emergency revenue.</b> Multiply Line 76 by Line 77 and divide by \$100.	\$ _____
79.	<b>Adjusted 2023 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____
80.	<b>Emergency revenue rate.</b> Divide Line 78 by Line 79 and multiply by \$100. <sup>51</sup>	\$ _____ /\$100

<sup>45</sup> Tex. Tax Code §26.04(c)(2)(B)  
<sup>46</sup> Tex. Tax Code §26.012(8-a)  
<sup>47</sup> Tex. Tax Code §26.063(a)(1)  
<sup>48</sup> Tex. Tax Code §26.042(b)  
<sup>49</sup> Tex. Tax Code §26.042(f)  
<sup>50</sup> Tex. Tax Code §26.42(c)  
<sup>51</sup> Tex. Tax Code §26.42(b)

Line	Emergency Revenue Rate Worksheet	Amount/Rate
81.	<b>Current year voter-approval tax rate, adjusted for emergency revenue.</b> 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.** ..... \$ 0.332228 /\$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.** ..... \$ 0.437606 /\$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: 68
- De minimis rate.** ..... \$ 0.567593 /\$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.<sup>52</sup>

**print here** ▶ Candice Fry  
 Printed Name of Taxing Unit Representative

**sign here** ▶ *Candice Fry*  
 Taxing Unit Representative

07/31/2024  
 Date

<sup>52</sup> Tex. Tax Code §526.04(c-2) and (d-2)



\*VG-195-2024-243063\*

**Blanco County  
Laura Walla  
Blanco County Clerk**

---

**Instrument Number: 243063**

Real Property Recordings

Recorded On: October 01, 2024 11:51 AM

Number of Pages: 35

---

**" Examined and Charged as Follows: "**

Total Recording: \$152.00

---

**\*\*\*\*\* THIS PAGE IS PART OF THE INSTRUMENT \*\*\*\*\***

Any provision herein which restricts the Sale, Rental or use of the described REAL PROPERTY because of color or race is invalid and unenforceable under federal law.

**File Information:**

Document Number: 243063  
Receipt Number: 20241001000010  
Recorded Date/Time: October 01, 2024 11:51 AM  
User: Sheila M  
Station: cclerk01

**Record and Return To:**

CITY OF BLANCO



**STATE OF TEXAS**

**Blanco County**

**I hereby certify that this Instrument was filed in the File Number sequence on the date/time printed hereon, and was duly recorded in the Official Records of Blanco County, Texas**

Laura Walla  
Blanco County Clerk  
Blanco County, TX