

Village Of Salado



SPECIAL BOARD OF ALDERMEN
MEETING
SALADO MUNICIPAL BUILDING
301 N. STAGECOACH, SALADO, TEXAS
AUGUST 12, 2024, AT 6:30 P.M.

THIS WILL BE AN IN-PERSON MEETING THAT WILL ALSO BE AVAILABLE VIRTUALLY USING YouTube YOU CAN ACCESS THE MEETING FROM YOUR COMPUTER, TABLET OR SMARTPHONE USING THE FOLLOWING LINK:

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SCAN CODE

Join the meeting 5 minutes before posted start time.

AGENDA

| | |
|----------------------|-------------------------------|
| <u>CALL TO ORDER</u> | AUGUST 12, 2024, AT 6:30 P.M. |
| <u>CALL OF ROLL</u> | VILLAGE SECRETARY |
| <u>INVOCATION</u> | MAYOR BERT HENRY |

1. PUBLIC COMMENTS

THE BOARD OF ALDERMEN WELCOMES COMMENTS FROM CITIZENS ON ISSUES AND ITEMS OF CONCERN NOT ON THE AGENDA. THOSE WISHING TO SPEAK MUST SIGN IN BEFORE THE MEETING BEGINS AND OBSERVE A FIVE (5) MINUTE TIME LIMIT WHEN ADDRESSING THE BOARD. SPEAKERS WILL HAVE ONE (1) OPPORTUNITY TO SPEAK DURING THIS TIME-PERIOD. SPEAKERS DESIRING TO SPEAK ON AN AGENDA ITEM WILL BE ALLOWED TO SPEAK WHEN THE AGENDA ITEM IS CALLED. INQUIRIES ABOUT MATTERS NOT LISTED ON THE AGENDA WILL EITHER BE DIRECTED TO STAFF OR PLACED ON A FUTURE AGENDA FOR ALDERMEN CONSIDERATION.

2. DISCUSSION AND POSSIBLE ACTION

- (A) DISCUSS AND RECONSIDER POSSIBLE ACTION ON SETTING THE DATES, TIMES, AND PLACE FOR THE PUBLIC HEARINGS ON THE PROPOSED FISCAL YEAR (FY) 2025 OPERATING BUDGET AND THE 2024 AD VALOREM TAX RATE.
- (B) DISCUSS AND POSSIBLE ACTION ON APPROVING THE PROPOSED AD VALOREM TAX RATE TO SUPPORT FUNDING THE FISCAL YEAR 2025 VILLAGE OF SALADO OPERATING BUDGET.

ADJOURNMENT

NOTE

THE BOARD OF ALDERMEN MAY RETIRE INTO EXECUTIVE SESSION AT ANY TIME BETWEEN THE MEETING'S OPENING AND ADJOURNMENT FOR THE PURPOSE OF DISCUSSING ANY MATTERS LISTED ON THE AGENDA AS AUTHORIZED BY THE TEXAS GOVERNMENT CODE INCLUDING, BUT NOT LIMITED TO, HOMELAND SECURITY PURSUANT TO CHAPTER 418.183 OF THE TEXAS LOCAL GOVERNMENT CODE; CONSULTATION WITH LEGAL COUNSEL PURSUANT TO CHAPTER 551.071 OF THE TEXAS GOVERNMENT CODE; DISCUSSION ABOUT REAL ESTATE ACQUISITION PURSUANT TO CHAPTER 551.072 OF THE TEXAS GOVERNMENT CODE; DISCUSSION OF PERSONNEL MATTERS PURSUANT TO CHAPTER 551.074 OF THE TEXAS GOVERNMENT CODE; DELIBERATIONS ABOUT GIFTS AND DONATIONS PURSUANT TO CHAPTER 551.076 OF THE TEXAS GOVERNMENT CODE; DISCUSSION OF ECONOMIC DEVELOPMENT PURSUANT TO CHAPTER 551.087 OF THE TEXAS GOVERNMENT CODE; ACTION, IF ANY, WILL BE TAKEN IN OPEN SESSION.

CERTIFICATION

I hereby certify the above Notice of Meeting was posted on the Bulletin Board at the Salado Municipal Building on August 9, 2024, by 5:00 p.m.

Debra Bean

Debra Bean, City Secretary

The Village of Salado is committed to compliance with the Americans with Disabilities Act. Reasonable modifications and equal access to communications will be provided upon request. Please contact Debra Bean, City Secretary at 254-947-5060 for information. Hearing-impaired or speech-disabled persons equipped with telecommunication devices may utilize the statewide Relay Texas Program at 1-800-735-2988.

BOA Agenda Item # 2A



Date Submitted: August 9, 2024

Agenda Date Requested: August 9, 2024

Agenda Item:

DISCUSS AND POSSIBLE ACTION

Council Action Requested:

Ordinance
Resolution
Motion
Discussion

Project/Proposal Summary:

2. DISCUSSION AND POSSIBLE ACTION

(A) DISCUSS AND RECONSIDER POSSIBLE ACTION ON SETTING THE DATES, TIMES, AND PLACE FOR THE PUBLIC HEARINGS ON THE PROPOSED FISCAL YEAR (FY) 2025 OPERATING BUDGET AND THE 2024 AD VALOREM TAX RATE.

RECOMMENDATION:

VILLAGE STAFF RECOMMENDS THE BOARD OF ALDERMEN SCHEDULE A PUBLIC HEARING ON THE PROPOSED FY 2025 OPERATING BUDGET FOR **THURSDAY, AUGUST 22, 2024**, AT 6:30 P.M., AT THE MUNICIPAL BUILDING LOCATED AT 301 N. STAGECOACH ROAD.

VILLAGE STAFF RECOMMENDS THAT THE BOARD SCHEDULE A PUBLIC HEARING ON THE PROPOSED 2024 AD VALOREM TAX RATE FOR **MONDAY, AUGUST 26, 2024**, AT 6:30 P.M., AT THE MUNICIPAL BUILDING LOCATED AT 301 N. STAGECOACH ROAD.

BOA Agenda Item # 2B



Date Submitted: August 9, 2024

Agenda Date Requested: August 9, 2024

Agenda Item:

DISCUSS AND POSSIBLE ACTION

Council Action Requested:

Ordinance
Resolution
Motion
Discussion

Project/Proposal Summary:

2. DISCUSSION AND POSSIBLE ACTION

(B) DISCUSS AND POSSIBLE ACTION ON APPROVING THE PROPOSED AD VALOREM TAX RATE TO SUPPORT FUNDING THE FISCAL YEAR 2025 VILLAGE OF SALADO OPERATING BUDGET.

RECOMMENDATION:

THE PROPOSED TAX RATE IS \$0.4860/\$100 OF ASSESSED VALUATION.

VILLAGE OF SALADO, TEXAS

FISCAL YEAR 2025

PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by \$569,763.94 or 44.45%, and of that amount \$205,031.98 is tax revenue to be raised from new property added to the tax roll this year.

A property tax rate of \$0.4860 per \$100 is proposed to fund the proposed Fiscal Year 2025 Budget.

| Property Tax Rate Comparison | | |
|--|-----------|-----------|
| Tax Rate | 2024-2025 | 2023-2024 |
| Property Tax Rate | .4860/100 | .3947/100 |
| No-New-Revenue Tax Rate | .3711/100 | .3478/100 |
| No-New-Revenue Maintenance and Operations Rate | .1870/100 | .1317/100 |
| Voter-Approval Tax Rate | .3612/100 | .4147/100 |
| Debt Rate | .1841/100 | .2161/100 |
| De Minimus Rate | .4865/100 | - |

The total amount of municipal debt obligation secured by property taxes in the 2024 Tax Year for the Village of Salado is \$701,480.

Village of Salado-General Fund

GENERAL FUND

| | Approved Budget | Proposed Budget | Difference |
|---|---------------------|---------------------|--------------------|
| | FY 23-24 | FY 24-25 | |
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · GENERAL FUND REVENUE | | | |
| 4100 · Tax Revenue | | | |
| 4115 · Property Taxes | 517,826.30 | 1,150,000.00 | 632,173.70 |
| 4120 · Sales Tax Earned | 850,000.00 | 860,000.00 | 10,000.00 |
| 4130 · Mixed Beverages | 40,000.00 | 41,000.00 | 1,000.00 |
| Total 4100 · Tax Revenue | 1,407,826.30 | 2,051,000.00 | 643,173.70 |
| 4150 · Franchise Fees | | | |
| 4160 · Electric Franchise | 140,000.00 | 124,000.00 | (16,000.00) |
| 4165 · Telephone Franchise | 23,000.00 | 11,000.00 | (12,000.00) |
| 4170 · Waste Disposal Franchise Fee | 30,000.00 | 20,000.00 | (10,000.00) |
| 4175 · Cable Franchise | 32,000.00 | 30,000.00 | (2,000.00) |
| 4180 · Water Franchise | 43,000.00 | 40,000.00 | (3,000.00) |
| Total 4150 · Franchise Fees | 268,000.00 | 225,000.00 | (43,000.00) |
| 4200 · Licenses, Permits, and Fees | | | |
| 4210 · Sign Permit / Misc | 500.00 | 700.00 | 200.00 |
| 4215 · Service Fees (Burn) | 250.00 | 300.00 | 50.00 |
| 4216 · Service Fees (Itinerant Vendor) | 2,000.00 | 3,000.00 | 1,000.00 |
| 4230 · Building Permit Fees | 120,000.00 | 120,000.00 | 0.00 |
| 4260 · Certificate of Occupancy | 5,000.00 | 5,000.00 | 0.00 |
| 4270 · Contractor Registration | 12,000.00 | 12,000.00 | 0.00 |
| Total 4200 · Licenses, Permits, and Fees | 139,750.00 | 141,000.00 | 1,250.00 |
| 4300 · Service Fees | | | |
| 4310 · Subdiv/Plats/Waivers/Exceptions | 38,500.00 | 30,000.00 | (8,500.00) |
| 4315 · Zoning/Variances | 1,200.00 | 1,000.00 | (200.00) |
| 4320 · Pace Park Rental Fees | 3,500.00 | 2,500.00 | (1,000.00) |
| 4330 · LEOSE | 910.00 | 1,000.00 | 90.00 |
| 4340 · Crash Report Fees | 250.00 | 500.00 | 250.00 |
| Total 4300 · Service Fees | 44,360.00 | 35,000.00 | (9,360.00) |
| 4700 · Investment and other income | | | |
| 4780 · Interest Income | 9,300.00 | 4,300.00 | (5,000.00) |
| 4790 · Other Income | | | |
| 4790 · Other Income - Other | 50,000.00 | 20,000.00 | (30,000.00) |
| Total 4790 · Other Income | 50,000.00 | 20,000.00 | (30,000.00) |
| Total 4700 · Investment and other income | 59,300.00 | 24,300.00 | (35,000.00) |
| 4400 · Fines and Forfeitures | 62,500.00 | 70,000.00 | 7,500.00 |
| Total 4000 · GENERAL FUND REVENUE | 1,981,736.30 | 2,546,300.00 | 564,563.70 |
| Total Income | 1,981,736.30 | 2,546,300.00 | 564,563.70 |
| Expense | | | |
| GENERAL FUND EXPENDITURES | | | |
| 5000 · ADMINISTRATION DEPARTMENT | | | |
| 5100 · Personnel Services | | | |
| 5101 · Village Administrator Salary | 150,000.00 | 153,000.00 | 3,000.00 |
| 5102 · City Secretary Salary | 74,500.00 | 75,990.00 | 1,490.00 |
| 5103 · Assistant Village Administrator | 80,080.00 | 0.00 | (80,080.00) |
| 5104 · Receptionists Salary | 21,000.00 | 31,824.00 | 10,824.00 |

Village of Salado-General Fund

| | Approved Budget | Proposed Budget | Difference |
|--|-------------------|-------------------|--------------------|
| | FY 23-24 | FY 24-25 | |
| 5124 · Payroll Tax- Total | 26,803.01 | 20,420.00 | (6,383.01) |
| 5126 · TMRS Contributions- Admin | 23,567.29 | 27,685.00 | 4,117.71 |
| 5127 · Health Care- Admin | 37,013.82 | 22,800.00 | (14,213.82) |
| 5128 · Pay Comparability Adjustment | 2,000.00 | 0.00 | (2,000.00) |
| Total 5100 · Personnel Services | 414,964.12 | 331,719.00 | (83,245.12) |
| 5200 · Services | | | |
| 5201 · Meeting Expense | 250.00 | 6,000.00 | 5,750.00 |
| 5202 · Bell Co Health Svcs Contracts | 6,500.00 | 6,000.00 | (500.00) |
| 5203 · Printing Expense | 500.00 | 333.00 | (167.00) |
| 5204 · Telephone | 3,750.00 | 3,600.00 | (150.00) |
| 5205 · Equipment - Leased / Rented | 3,909.15 | 4,000.00 | 90.85 |
| 5206 · Interest Exp/Bank Fees | 750.00 | 3,700.00 | 2,950.00 |
| 5207 · BELLCAD | 12,100.00 | 16,000.00 | 3,900.00 |
| 5208 · Board of Aldermen Expenses | 0.00 | 1,000.00 | 1,000.00 |
| 5214 · Utilities | 6,126.12 | 6,400.00 | 273.88 |
| 5215 · Janitorial | 2,844.00 | 3,800.00 | 956.00 |
| Total 5200 · Services | 36,729.27 | 50,833.00 | 14,103.73 |
| 5216 · Professional Fees | | | |
| 5216-3 · Profess Fees - Accounting | 52,100.00 | 76,000.00 | 23,900.00 |
| 5216-4 · Profess Fees - Inspections | 98,407.99 | 90,000.00 | (8,407.99) |
| 5216-5 · Profess. Fees - Legal | 42,500.00 | 80,000.00 | 37,500.00 |
| Total 5216 · Professional Fees | 193,007.99 | 246,000.00 | 52,992.01 |
| 5300 · Other Services & Charges | | | |
| 5301 · Election Expenses | 4,650.00 | 4,500.00 | (150.00) |
| 5304 · Office Supplies | 4,000.00 | 6,000.00 | 2,000.00 |
| 5305 · Postage | 3,000.00 | 3,000.00 | 0.00 |
| 5306 · Building Supplies | 250.00 | 200.00 | (50.00) |
| 5307 · Building & Equipment - R & M | 1,500.00 | 1,500.00 | 0.00 |
| 5309 · Website | 3,100.00 | 3,100.00 | 0.00 |
| 5310 · Public Notices | 2,000.00 | 2,500.00 | 500.00 |
| 5311 · Insurance (TML Property & GL) | 50,000.00 | 63,000.00 | 13,000.00 |
| 5312 · Dues and Subscriptions | 2,500.00 | 2,500.00 | 0.00 |
| 5313 · Training & Travel | 500.00 | 500.00 | 0.00 |
| 5319 · Technology | 25,000.00 | 28,000.00 | 3,000.00 |
| 5320 · Special Projects | 65,833.20 | 0.00 | (65,833.20) |
| Total 5300 · Other Services & Charges | 162,333.20 | 114,800.00 | (47,533.20) |
| 5400 · Capital Outlay | | | |
| 5401 · Equipment (IT) | 4,000.00 | 20,000.00 | 16,000.00 |
| Total 5400 · Capital Outlay | 4,000.00 | 20,000.00 | 16,000.00 |
| Total 5000 · ADMINISTRATION DEPARTMENT | 811,034.58 | 763,352.00 | (47,682.58) |
| 5500 · DEVELOPMENT SERVICES DEPARTMENT | | | |
| 5501 · Personnel Services | | | |
| 5502 · City Planner Salary | 0.00 | 75,000.00 | 75,000.00 |
| 5503 · Permit Clerk Salary | 44,561.92 | 45,445.00 | 883.08 |
| 5506 · Payroll Tax- Total | 3,417.99 | 9,448.00 | 6,030.01 |
| 5506 · TMRS Contributions- Dev Svcs | 2,825.23 | 14,562.00 | 11,736.77 |
| 5507 · Health Care- Dev Svcs | 10,575.44 | 22,800.00 | 12,224.56 |
| Total 5501 · Personnel Services | 61,380.58 | 167,255.00 | 105,874.42 |
| 5600 · Other Services & Charges | | | |
| 5601 · Travel & Training | 500.00 | 500.00 | 0.00 |

Village of Salado-General Fund

| | Approved Budget | Proposed Budget | Difference |
|---|-------------------|---------------------|--------------------|
| | FY 23-24 | FY 24-25 | |
| Total 5600 · Other Services & Charges | 500.00 | 500.00 | 0.00 |
| 5700 · Professional Fees | | | |
| 5701 · General Engineering | 30,000.00 | 50,000.00 | 20,000.00 |
| 5702 · Zoning/Annexation | 5,000.00 | 5,000.00 | 0.00 |
| 5703 · Engineering- Plat Review | 35,000.00 | 60,000.00 | 25,000.00 |
| Total 5700 · Professional Fees | 70,000.00 | 115,000.00 | 45,000.00 |
| Total 5500 · DEVELOPMENT SERVICES DEPARTMENT | 131,880.58 | 282,755.00 | 150,874.42 |
| 6000 · PUBLIC SAFETY DEPARTMENT | | | |
| 6200 · Police Department | | | |
| 6201 · Personnel Services | | | |
| 6202 · Salary - Chief of Police | 103,000.00 | 104,608.00 | 1,608.00 |
| 6203 · Salary- Sergeant | 66,560.00 | 67,891.00 | 1,331.00 |
| 6204 · Salary / Wages - Officers | 334,600.00 | 414,051.00 | 79,451.00 |
| 6205 · Officers - Overtime | 10,000.00 | 10,000.00 | 0.00 |
| 6206 · Longevity & Certif Pay | 10,915.08 | 10,000.00 | (915.08) |
| 6209 · Payroll Tax- Total | 40,258.24 | 47,454.00 | 7,195.76 |
| 6210 · TMRS Contributions- PD | 33,289.76 | 73,332.00 | 40,042.24 |
| 6211 · Health Care- PD | 84,603.52 | 102,600.00 | 17,996.48 |
| Total 6201 · Personnel Services | 683,226.60 | 829,936.00 | 146,709.40 |
| 6212 · Services | | | |
| 6213 · Telephone | 11,333.00 | 9,000.00 | (2,333.00) |
| 6214 · Utilities | 4,000.00 | 4,200.00 | 200.00 |
| 6215 · Janitorial | 1,800.00 | 1,800.00 | 0.00 |
| 6215.1 · Technology- PD | 50,000.00 | 37,200.00 | (12,800.00) |
| Total 6212 · Services | 67,133.00 | 52,200.00 | (14,933.00) |
| 6216 · Other Services & Charges | | | |
| 6217 · Ammunition | 2,000.00 | 2,500.00 | 500.00 |
| 6218 · Crime Prevention Supplies | 3,000.00 | 3,000.00 | 0.00 |
| 6219 · Auto Expenses | 42,500.00 | 42,500.00 | 0.00 |
| 6220 · Supplies | 8,000.00 | 8,000.00 | 0.00 |
| 6221 · Equipment Maintenance & Repair | 1,000.00 | 1,000.00 | 0.00 |
| 6222 · Building R & M | 500.00 | 500.00 | 0.00 |
| 6223 · Dues & Subscriptions | 8,500.00 | 500.00 | (8,000.00) |
| 6224 · Animal Control | 2,500.00 | 1,500.00 | (1,000.00) |
| 6224.1 · Travel & Training | 1,500.00 | 2,500.00 | 1,000.00 |
| Total 6216 · Other Services & Charges | 69,500.00 | 62,000.00 | (7,500.00) |
| 6225 · Police - Capital Outlay | | | |
| 6226 · Capital Outlay- PD Vehicles | 97,045.05 | 88,000.00 | (9,045.05) |
| 6227 · Capital Outlay- PD Equipment | 12,500.00 | 64,700.00 | 52,200.00 |
| 6228 · Cap O/L- Vehicle Rplcmnt Prgrm | 5,000.00 | 0.00 | (5,000.00) |
| 6229 · Capital Outlay- IT | 15,000.00 | 0.00 | (15,000.00) |
| Total 6225 · Police - Capital Outlay | 129,545.05 | 152,700.00 | 23,154.95 |
| Total 6200 · Police Department | 949,404.65 | 1,096,836.00 | 147,431.35 |
| 6500 · Municipal Court | | | |
| 6550 · Professional Fees | | | |
| 6551 · Judicial Services | 11,000.00 | 9,600.00 | (1,400.00) |
| 6552 · Prosecutor | 18,900.00 | 18,900.00 | 0.00 |
| Total 6550 · Professional Fees | 29,900.00 | 28,500.00 | (1,400.00) |
| 6570 · Other Services & Charges | | | |
| 6571 · Supplies | 250.00 | 250.00 | 0.00 |

Village of Salado-General Fund

| | Approved Budget | Proposed Budget | |
|--|---------------------|---------------------|---------------------|
| | FY 23-24 | FY 24-25 | Difference |
| 6573 · Dues and Subscriptions | 2,500.00 | 2,800.00 | 300.00 |
| 6575 · Travel and Training | 1,000.00 | 1,000.00 | 0.00 |
| Total 6570 · Other Services & Charges | 3,750.00 | 4,050.00 | 300.00 |
| Total 6500 · Municipal Court | 33,650.00 | 32,550.00 | (1,100.00) |
| Total 6000 · PUBLIC SAFETY DEPARTMENT | 983,054.65 | 1,129,386.00 | 146,331.35 |
| 7000 · PUBLIC WORKS DEPARTMENT | | | |
| 7001 · Personnel Services | | | |
| 7002 · Wages- Maintenance Workers | 36,168.70 | 55,342.00 | 19,173.30 |
| 7004 · Maintenance Worker- Overtime | 2,500.00 | 5,000.00 | 2,500.00 |
| 7008 · Payroll Tax- Total | 2,987.16 | 4,850.00 | 1,882.84 |
| 7008 · TMRS Contributions- Maint | 2,451.60 | 5,065.00 | 2,613.40 |
| 7009 · Healthcare- Maintenance | 10,575.44 | 11,400.00 | 824.56 |
| Total 7001 · Personnel Services | 54,662.90 | 81,657.00 | 26,994.10 |
| 7015 · Other Services & Charges | | | |
| 7016 · Maint- Uniforms and Boots | 1,500.00 | 1,500.00 | 0.00 |
| 7017 · Telephone | 1,500.00 | 600.00 | (900.00) |
| Total 7015 · Other Services & Charges | 3,000.00 | 2,100.00 | (900.00) |
| Total 7000 · PUBLIC WORKS DEPARTMENT | 57,662.90 | 83,757.00 | 26,094.10 |
| 8000 · PARKS DEPARTMENT | | | |
| 8001 · Services | | | |
| 8002 · Utilities | 2,500.00 | 6,000.00 | 3,500.00 |
| Total 8001 · Services | 2,500.00 | 6,000.00 | 3,500.00 |
| 8010 · Other Services & Charges | | | |
| 8011 · Supplies | 5,000.00 | 5,000.00 | 0.00 |
| 8014 · Contract Services | 7,500.00 | 7,500.00 | 0.00 |
| Total 8010 · Other Services & Charges | 12,500.00 | 12,500.00 | 0.00 |
| 8030 · Capital Outlay- Parks | 30,000.00 | 0.00 | (30,000.00) |
| Total 8000 · PARKS DEPARTMENT | 45,000.00 | 18,500.00 | (26,500.00) |
| 9000 · STREET DEPARTMENT | | | |
| 9001 · Other Services & Charges | | | |
| 9002 · Contract Services | 110,000.00 | 40,000.00 | (70,000.00) |
| 9003 · Signage | 5,000.00 | 1,000.00 | (4,000.00) |
| 9004 · Auto Expense | 500.00 | 1,000.00 | 500.00 |
| 9005 · Street Supplies | 7,500.00 | 15,000.00 | 7,500.00 |
| 9006 · Street Repairs | 0.00 | 50,000.00 | 50,000.00 |
| Total 9001 · Other Services & Charges | 123,000.00 | 107,000.00 | (16,000.00) |
| 9050 · Services | | | |
| 9051 · Utilities | 25,000.00 | 25,000.00 | 0.00 |
| Total 9050 · Services | 25,000.00 | 25,000.00 | 0.00 |
| 9500 · Capital Outlay | | | |
| 9501 · Capital Outlay- Streets | 200,000.00 | 0.00 | (200,000.00) |
| 9503 · Capital Outlay- Other | 0.00 | 0.00 | 0.00 |
| Total 9500 · Capital Outlay | 200,000.00 | 0.00 | (200,000.00) |
| Total 9000 · STREET DEPARTMENT | 348,000.00 | 132,000.00 | (216,000.00) |
| Total GENERAL FUND EXPENDITURES | 2,376,632.71 | 2,409,750.00 | 33,117.29 |
| Total Expense | 2,376,632.71 | 2,409,750.00 | 33,117.29 |
| Net Ordinary Income | -394,896.41 | 136,550.00 | 531,446.41 |
| Other Income/Expense | | | |
| Other Income | | | |
| 97500 · Use of Fund Balance | 384,846.41 | 0.00 | (384,846.41) |

Village of Salado-General Fund

| | Approved Budget | Proposed Budget | Difference |
|---|-------------------|--------------------|---------------------|
| | FY 23-24 | FY 24-25 | |
| 97501 · Use of Hotel Occupancy Tax Fund | 10,050.00 | 0.00 | (10,050.00) |
| Total Other Income | 394,896.41 | 0.00 | (394,896.41) |
| Other Expense | | | |
| 98000 · Transfers Out | | | |
| 98004 · Xfer to Waste Water Fund | 0.00 | 66,550.00 | 66,550.00 |
| 98005 · Xfer to Interest & Sinking Fund | 0.00 | 70,000.00 | 70,000.00 |
| Total 98000 · Transfers Out | | 136,550.00 | 136,550.00 |
| Total Other Expense | | | |
| Net Other Income | 394,896.41 | -136,550.00 | (531,446.41) |
| Net Income | 0.00 | 0.00 | 0.00 |

Village of Salado, Hotel-Motel Fund

HOTEL OCCUPANCY TAX FUND

| | Approved Budget | | Proposed Budget |
|--|-------------------|-------------------|--------------------|
| | FY 23-24 | FY 24-25 | Difference |
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · HOT FUND REVENUE | | | |
| 4100 · County Hotel Occupancy Tax | 4,000.00 | 4,000.00 | 0.00 |
| 4200 · Occupancy Tax | 260,000.00 | 260,000.00 | 0.00 |
| 4300 · Other Income | | 1,000.00 | 1,000.00 |
| Total 4000 · HOT FUND REVENUE | 264,000.00 | 265,000.00 | 1,000.00 |
| Total Income | 264,000.00 | 265,000.00 | 1,000.00 |
| Expense | | | |
| 5000 · HOT FUND EXPENDITURES | | | |
| 5001 · Personnel Services | | | |
| 5002 · Salary- Marketing Specialist | 54,335.00 | 71,400.00 | 17,065.00 |
| 5003 · Wages- Visitors Ctr Coordinator | 36,056.59 | 15,912.00 | (20,144.59) |
| 5006 · Payroll Tax- Total | 6,932.96 | 6,913.00 | (19.96) |
| 5007 · TMRS Contribution | 5,730.83 | 8,632.00 | 2,901.17 |
| 5008 · Health Care | 21,150.88 | 11,400.00 | (9,750.88) |
| Total 5001 · Personnel Services | 124,206.26 | 114,257.00 | (9,949.26) |
| 5050 · Other Charges & Services | | | |
| 5051 · Lease- Visitors Center | 18,204.00 | 18,204.00 | 0.00 |
| 5052 · Marketing | 100,000.00 | 100,000.00 | 0.00 |
| 5053 · Office Supplies | 500.00 | 2,000.00 | 1,500.00 |
| 5054 · Arts- Cultural District | 20,000.00 | 0.00 | (20,000.00) |
| 5054.1 · Music Friendly Program | 10,000.00 | 0.00 | (10,000.00) |
| 5055 · Printing | 3,500.00 | 3,500.00 | 0.00 |
| 5056 · Postage | 1,500.00 | 1,500.00 | 0.00 |
| 5057 · Dues & Subscriptions | 2,500.00 | 5,000.00 | 2,500.00 |
| 5058 · Travel & Training | 5,000.00 | 3,000.00 | (2,000.00) |
| 5059 · Vehicle Maintenance | 1,000.00 | 1,000.00 | 0.00 |
| 5061 · Community Grant Program | 10,000.00 | 20,000.00 | 10,000.00 |
| Total 5050 · Other Charges & Services | 172,204.00 | 154,204.00 | (18,000.00) |
| 5100 · Capital Outlay | | | |
| 5110 · Capital Outlay- Equipment | 4,000.00 | 4,000.00 | 0.00 |
| Total 5100 · Capital Outlay | 4,000.00 | 4,000.00 | 0.00 |
| Total 5000 · HOT FUND EXPENDITURES | 300,410.26 | 272,461.00 | (27,949.26) |
| Total Expense | 300,410.26 | 272,461.00 | (27,949.26) |
| Net Ordinary Income | -36,410.26 | -7,461.00 | 28,949.26 |
| Other Income/Expense | | | |
| Other Income | | | |
| 98000 · Transfer from HOT Fund Balance | 46,460.26 | 7,461.00 | (38,999.26) |
| Total Other Income | 46,460.26 | 7,461.00 | (38,999.26) |
| Other Expense | | | |
| 99500 · Transfer Out to General Fund | 10,050.00 | 0.00 | (10,050.00) |
| Total Other Expense | 10,050.00 | 0.00 | (10,050.00) |
| Net Other Income | 36,410.26 | 7,461.00 | (28,949.26) |
| Net Income | 0.00 | 0.00 | 0.00 |

Village of Salado- 400 Wastewater System Revenue

WASTE WATER FUND

| | Approved Budget | | Difference |
|--------------------------------|-------------------|-------------------|--------------------|
| | FY 23-24 | FY 24-25 | |
| Ordinary Income/Expense | | | |
| Income | | | |
| Monthly Service Fees | 307,141.92 | 275,000.00 | (32,141.92) |
| Interest Income | 40.00 | 300.00 | 260.00 |
| Total Income | 307,181.92 | 275,300.00 | (31,881.92) |
| Expense | | | |
| Misc | 1,480.00 | 1,500.00 | 40.00 |
| Maintenance Contractor | 182,401.62 | 185,100.00 | 2,698.38 |
| Professional Fees- Engineering | 5,000.00 | 5,000.00 | 0.00 |
| Repairs | 15,000.00 | 25,000.00 | 10,000.00 |
| Sludge Disposal | 7,500.00 | 0.00 | (7,500.00) |
| Supplies | 25,000.00 | 25,000.00 | 0.00 |
| TCEQ Fees | 1,250.00 | 1,250.00 | 0.00 |
| Utilities | | | |
| Utilities- Electric | 61,950.00 | 95,000.00 | 33,050.00 |
| Utilities- Water | 2,100.00 | 4,000.00 | 1,900.00 |
| Total Utilities | 64,050.00 | 99,000.00 | 34,950.00 |
| Capital Outlay- GIS Map | 31,000.00 | 0.00 | (31,000.00) |
| Total Expense | 332,661.62 | 341,850.00 | 9,188.38 |
| Net Ordinary Income | -25,479.70 | -66,550.00 | (41,070.30) |
| Other Income/Expense | | | |
| Other Income | | | |
| Transfer In from General Fund | 31,000.00 | 66,550.00 | 35,550.00 |
| Total Other Income | 31,000.00 | 66,550.00 | 35,550.00 |
| Net Other Income | 31,000.00 | 66,550.00 | 35,550.00 |
| Net Income | 5,520.30 | 0.00 | (5,520.30) |

Village of Salado - 300 Interest and Sinking Fund

INTEREST & SINKING FUND

| | Approved Budget | Proposed Budget | Difference |
|--------------------------------|-------------------|-------------------|-------------------|
| | FY 23-24 | FY 24-25 | |
| Ordinary Income/Expense | | | |
| Income | | | |
| 4000 · Property Tax Revenue | 702,120.00 | 701,480.00 | (640.00) |
| 4100 · Interest Income | 3,400.00 | 2,500.00 | (900.00) |
| Total Income | 705,520.00 | 703,980.00 | (1,540.00) |
| Expense | | | |
| 6111 · 2022 Bond Principal | 560,000.00 | 570,000.00 | 10,000.00 |
| 6112 · 2022 Bond Interest | 142,120.00 | 131,480.00 | (10,640.00) |
| Total Expense | 702,120.00 | 701,480.00 | (640.00) |
| Net Ordinary Income | 3,400.00 | 2,500.00 | (900.00) |
| Net Income | 3,400.00 | 2,500.00 | (900.00) |