



VILLAGE OF SALADO, TEXAS FISCAL YEAR 2025 PROPOSED BUDGET

This budget will raise more total property taxes than last year's budget by \$604,467 or 48.47%, 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	2,967.16	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			

Village of Salado-General Fund

	Approved Budget	Proposed Budget	Difference
	FY 23-24	FY 24-25	
97500 · Use of Fund Balance	384,846.41	0.00	(384,846.41)
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

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	Proposed 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	1,460.00	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)

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)