

City of Uhland

Proposed 2024-2025 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$73,525.04 which is a 7.25 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$73,446.07.

	<u>2024</u>	<u>2025</u>
Property Tax Rate	0.0931/\$100	0.0931/\$100
No-New-Revenue Tax Rate	0.0898/\$100	0.0868/\$100
Voter Approval Tax Rate	0.0931/\$100	0.0900/\$100
Proposed Tax Rate	0.0931/\$100	0.0931/\$100
De Minimus Tax Rate	0.2309/\$100	0.2000/\$100
Debt Rate	0.000	\$0.00
Total Amount of Municipal Debt	\$0.00	

City Council Board Members

Budget Vote

Lacee Duke – Mayor	Aye <u>X</u>	Nay ___	Abstain ___
Guadalupe Ramirez - City Council Place 1	Aye <u>X</u>	Nay ___	Abstain ___
Keshia Rollins Contreras - City Council Place 2	Aye <u>X</u>	Nay ___	Abstain ___
Ron Merrill - City Council Place 3	Aye <u>X</u>	Nay ___	Abstain ___
Mark Garonzik - City Council Place 4	Aye <u>X</u>	Nay ___	Abstain ___
Chris Warndahl - City Council Place 5	Aye <u>X</u>	Nay ___	Abstain ___



Lacee Duke, Mayor

City of Umland

Proposed

Operating Budget 2024-2025

Lacee Duke – Mayor

Guadalupe Ramirez - City Council Place 1

Keshia Rollins Contreras - City Council Place 2

Ron Merrill - City Council Place 3

Mark Garonzik - City Council Place 4

Chris Warndahl - City Council Place 5

Karen Gallaher - City Administrator

Kimberly Weatherford - City Secretary

City of Umland
Budget vs. Budget: FY 2025
PROPOSED

	FY25 Budget	FY24 Budget	over Budget	% of Budget
Income				
40000 General Revenue			0.00	
40009 Income from Taxes			0.00	
40010 AD Valorem	553,630.00		553,630.00	
40011 AD Valorem - Caldwell County		330,346.08	(330,346.08)	0.00%
40012 AD Valorem - Hays County			0.00	
Total 40010 AD Valorem	\$ 553,630.00	\$ 330,346.08	\$ 223,283.92	167.59%
40050 Sales & Use Tax				
40051 Sales Tax Revenue	3,031,812.50	735,430.36	2,250,000.00	412.25%
Total 40050 Sales & Use Tax	\$ 3,031,812.50	\$ 735,430.36	\$ 2,296,382.14	412.25%
Total 40009 Income from Taxes	\$ 3,585,442.50	\$ 1,065,776.44	\$ 2,519,666.06	336.42%
Municipal Court Revenue	\$ 300,000.00			
40100 Franchise Fees			0.00	
County Line Special Utility District	12,000.00			
40110 CenterPoint Energy	3,500.00	7,500.00	(4,000.00)	46.67%
40114 BlueBonnet Electric	23,360.25	22,509.77	850.48	103.78%
40115 Charter Communications	6,084.00	7,800.00	(1,716.00)	78.00%
40120 Granite Telecommunications	20.00	32.75	(12.75)	61.07%
40125 Jive Communications	0.00	39.05	(39.05)	0.00%
40135 Pedernales Electric	31,047.82	21,916.64	9,131.18	141.66%
40137 ROW/Avalara Client Trust	0.00	29.20	(29.20)	0.00%
40140 Southwestern Bell	20.00	92.00	(72.00)	21.74%
40143 Universal Natural Gas	40,000.00	8,500.00	31,500.00	470.59%
40150 Waste Connection	273,000.00	150,000.00	123,000.00	182.00%
Total 40100 Franchise Fees	\$ 389,032.07	\$ 218,419.41	\$ 170,612.66	178.11%
40700 Service Fee Income			0.00	
40705 Billable Expense Income	0.00		0.00	
40750 Solid Waste Services	489,489.00	800,184.00	(310,695.00)	61.17%
40751 Solid Waste Services - Restoration/Late				
Fee	10,000.00	7,200.00	2,800.00	138.89%
Total 40700 Service Fee Income	\$ 499,489.00	\$ 807,384.00	\$ (307,895.00)	61.87%
40900 Interest & Other Income			0.00	
40901 Interest Income	175,000.00	222,772.77	(47,772.77)	78.56%
40910 Income - Other	500.00	1,500.00	(1,000.00)	33.33%
40950 Grant Income	0.00		0.00	
Total 40900 Interest & Other Income	\$ 175,500.00	\$ 224,272.77	\$ (48,772.77)	78.25%
42000 Community Development			0.00	
42005 Building & Development			0.00	
42010 Building Permit Income	500,000.00	500,000.00	0.00	100.00%
42012 OSSF Commercial	610.00	610.00	0.00	100.00%
42014 OSSF Residential	820.00	820.00	0.00	100.00%
42016 Administration Fee Income	40,000.00	55,000.00	(15,000.00)	72.73%
42017 Subdivision Admin Fees	0.00	100,000.00	(100,000.00)	0.00%
42018 Merchant Processing Fee Income	70,000.00	32,000.00	38,000.00	218.75%
42030 Subdivision Income	20,000.00	500,000.00	(480,000.00)	4.00%
Total 42005 Building & Development	\$ 631,430.00	\$ 1,188,430.00	\$ (557,000.00)	53.13%
42100 Other Inspection Fees	0.00		0.00	

42105 Sign Permits	0.00		0.00	
42110 Non Habitual structure	0.00		0.00	
Total 42100 Other Inspection Fees	\$ -	\$ -	\$ -	
42200 Transportation/Roadway Income			0.00	
42212 Transportation Fee - KB Homes	0.00		0.00	
42214 Transportation Fees - ROW	10,000.00	30,230.33	(20,230.33)	33.08%
42220 Current Year Roadways Funds	500,000.00	370,900.00	129,100.00	134.81%
42221 Future Roadway Funds		191,568.00	(191,568.00)	0.00%
42222 Future Roadway Impact fee (ALL)	951,700.00	90,872.00	860,828.00	1047.30%
42223 Transportation Fee - Pradera -Lennar				
Homes	368,400.00	153,500.00	214,900.00	240.00%
42224 Wayside - Future Roadway Impact Fees	0.00	368,400.00	(368,400.00)	0.00%
Total 42200 Transportation/Roadway Income	\$ 1,830,100.00	\$ 1,205,470.33	\$ 624,629.67	151.82%
Total 42000 Community Development	\$ 2,461,530.00	\$ 2,393,900.33	\$ 67,629.67	102.83%
Total 40000 General Revenue	\$ 7,410,993.57	\$ 4,709,752.95	\$ 2,701,240.62	157.35%
Unapplied Cash Payment Income			0.00	
Total Income	\$ 7,410,993.57	\$ 4,709,752.95	\$ 2,701,240.62	157.35%
Cost of Goods Sold				
50050 Sales Tax Income - State Service Fees	44,000.00	14,708.60	29,291.40	299.14%
50051 EDC Sales Tax Income Transfers	733,333.33	245,143.45	488,189.88	299.14%
50155 Billable Expenses			0.00	
50200 Grant Expense	25,000.00		25,000.00	
Total Cost of Goods Sold	\$ 802,333.33	\$ 259,852.05	\$ 542,481.28	308.77%
Gross Profit	\$ 6,608,660.24	\$ 4,449,900.90	\$ 2,158,759.34	148.51%
Expenses				
60000 Capital Expenditures	0.00		0.00	
60001 Capital Purchases	0.00		0.00	
60002 Capital Buildings	0.00		0.00	
60010 Capital Expenditures Under Threshold	20,000.00	25,000.00	(5,000.00)	80.00%
Total 60000 Capital Expenditures	\$ 20,000.00	\$ 25,000.00	\$ (5,000.00)	80.00%
60050 Community Outreach	20,000.00	25,000.00	(5,000.00)	80.00%
60051 Computer Expense & Repair	10,000.00	20,000.00	(10,000.00)	50.00%
60053 Continuing Education/Training	0.00	20,000.00	(20,000.00)	0.00%
City Staff & City Council Training	10,000.00			
Police Department Training	10,000.00			
60057 Dues Licenses & Subscriptions	5,000.00	25,000.00	(20,000.00)	20.00%
60059 Employee Morale	35,000.00	45,000.00	(10,000.00)	77.78%
60060 Fees - Accounting	16,000.00	16,000.00	0.00	100.00%
60063 Fees - Bookkeeping	12,000.00	15,000.00	(3,000.00)	80.00%
60064 Fees - Code Enforcement	7,500.00	7,500.00	0.00	100.00%
60065 Fees - Consulting	50,000.00	10,000.00	40,000.00	500.00%
Road Bonds Consulting	75,000.00			
60067 Fees - Crime Lab	1,000.00	1,000.00	0.00	100.00%
Fees - Election 2025	15,000.00			
Evidence Supplies	2,000.00			
Expenses - Municipal Court				
Truancy Prevention & Diversion	0.00			
Court Restricted Security Fund	1,300.00			
Court Restricted Tech Fund	2,000.00			
Court Restricted Efficiency Fund	100.00			
Court Restricted Local Muni. Jury Fund	5.00			
Court Restricted Traffic Fee	100.00			
Court Restricted Indigent Defense Fee	25.00			

Court Restricted Civil Justice Fee	0.00			
Court Restricted Judicial fee-City	0.00			
Court Restricted Time Pmt Reimburse. Fund	0.00			
Court Restricted Local Court Tech Fund	500.00			
Court Restricted Truancy Prevention Fund	500.00			
Court Restricted Bldg. Security Fund	500.00			
LEOSE Fund Distributions	500.00			
60069 Fees - Impress Funds	0.00	1,000.00	(1,000.00)	0.00%
60071 Fees - Legal	0.00		0.00	
60072 Fees - Meetings	3,800.00	3,500.00	300.00	108.57%
60073 Fees - Staff Meeting Stipends	21,000.00	42,000.00	(21,000.00)	50.00%
60075 Fees - Professional	0.00	25,000.00	(25,000.00)	0.00%
60078 Fees - Property Tax Collection	3,500.00	3,000.00	500.00	116.67%
60079 Fees - Waste Collection	489,489.00	383,580.00	105,909.00	127.61%
60090 INS - Liability	20,000.00	10,000.00	10,000.00	200.00%
60091 INS - Employee Benefit Insurance	226,800.00	78,684.05	148,115.95	288.24%
60092 INS - Workers Compensation	20,000.00	12,500.00	7,500.00	160.00%
60095 Bank Charges	400.00	2,500.00	(2,100.00)	16.00%
60096 Merchant Service Fees	30,000.00	120.00	29,880.00	25000.00%
60097 QuickBooks Payments Fees	226.21		226.21	
60100 Marketing & Promotion	30,000.00	30,000.00	0.00	100.00%
60101 Website	15,000.00	15,000.00	0.00	100.00%
60110 Meals Expense	0.00	500.00	(500.00)	0.00%
60120 Postage	13,000.00	13,000.00	0.00	100.00%
60125 Public Hearings/Notices	1,000.00	1,000.00	0.00	100.00%
60130 Rent - Janitorial Equipment	1,000.00		1,000.00	
60140 Supplies - Office	22,000.00	22,000.00	0.00	100.00%
60141 Supplies - Janitorial	6,000.00	6,000.00	0.00	100.00%
60142 Supplies - Maintenance - City Hall	4,000.00		4,000.00	
60150 Telephone & Internet	9,000.00	16,200.00	(7,200.00)	55.56%
60160 Travel - Mileage Reimbursements	3,500.00	2,500.00	1,000.00	140.00%
60161 Travel - Parking & Tolls	500.00	500.00	0.00	100.00%
60162 Travel - Airfare/Lodging	2,500.00	2,500.00	0.00	100.00%
60170 Utilities	9,500.00	9,500.00	0.00	100.00%
60200 Departmental Expenses			0.00	
60201 Uniforms	20,000.00	20,000.00	0.00	100.00%
PD Uniforms / Safety	50,000.00			
60250 Supplies - Maintenance - Public Works	15,000.00	15,000.00	0.00	100.00%
Police Department Equipment	5,000.00			
60300 Small Equipment & Tools	25,000.00	5,000.00	20,000.00	500.00%
60350 Fees - Auto	300.00	300.00	0.00	100.00%
60351 Vehicle Maintenance & Repairs	30,000.00	200,000.00	(170,000.00)	15.00%
PW Vehicles	150,000.00			
PD Vehicles	300,000.00			
60352 Fuel -		16,000.00	(16,000.00)	0.00%
Public Works	8,000.00			
Police Department	13,500.00			
60400 Parks and Recreation	100,000.00	1,000.00	99,000.00	10000.00%
60401 Signage	25,000.00	25,000.00	0.00	100.00%
60450 Public Works - Streets			0.00	
60451 Street Maintenance Supplies	20,000.00	38,902.42	(18,902.42)	51.41%
60452 Street Maintenance Equipment	10,000.00	10,000.00	0.00	100.00%

60453 Major Road Improvements	2,300,000.00	1,500,000.00	800,000.00	153.33%
(Raving/Drainage)				
Total 60450 Public Works - Streets	\$ 2,330,000.00	\$ 1,548,902.42	\$ 781,097.58	150.43%
Total 60200 Departmental Expenses	\$ 2,545,300.00	\$ 1,831,202.42	\$ 714,097.58	139.00%
71000 Contract Labor			0.00	
71001 Contract Labor - Inspector	405,000.00	275,000.00	130,000.00	147.27%
71005 Contract Labor - Animal Control	600.00	600.00	0.00	100.00%
Contract Labor - Consultants				
Contract Labor - IT	15,600.00			
Contract Labor - Municipal Court Judge	15,000.00			
71100 Contract Labor - Legal	75,000.00	150,000.00	(75,000.00)	50.00%
Contract Labor - Prosecutor	12,000.00			
71200 Contract Labor - Engineer	25,000.00	150,000.00	(125,000.00)	16.67%
Total 71000 Contract Labor	\$ 548,200.00	\$ 575,600.00	\$ (27,400.00)	95.24%
72000 Wages & Benefit Expenses			0.00	
72002 Council Stipends			0.00	
72003 Wages Expenses	1,784,530.00		1,784,530.00	
72506 Paid Time Off (unused) PTO	46,403.28	46,403.28	0.00	100.00%
72900 Payroll Taxes	0.00		0.00	
72901 Payroll Taxes - FICA & Medicare	134,933.00	65,093.85	69,839.15	207.29%
Total 72900 Payroll Taxes	\$ 134,933.00	\$ 65,093.85	\$ 69,839.15	207.29%
Total 72003 Wages Expenses	\$ 1,965,866.28	\$ 932,397.13	\$ 1,033,469.15	210.84%
72905 Payroll Service Fees			0.00	
72910 Employee Benefits	0.00	53,142.00	(53,142.00)	0.00%
72930 Retirement (TMRS)	277,803.22	47,103.00	230,700.22	589.78%
Total 72910 Employee Benefits	\$ 277,803.22	\$ 100,245.00	\$ 177,558.22	277.12%
Total 72000 Wages & Benefit Expenses	\$ 2,243,669.50	\$ 1,032,642.13	\$ 1,211,027.37	217.27%
Payroll Expenses			0.00	
Wages			0.00	
Total Payroll Expenses	\$ -	\$ -	\$ -	
Total Expenses	\$ 6,445,884.71	\$ 4,329,528.60	\$ 2,116,356.11	148.88%
Net Operating Income	\$ 162,775.53	\$ 120,372.30	\$ 42,403.23	135.23%
Other Expenses				
80095 Rainy Day Fund - City of Umland	152,775.53	152,775.53	0.00	100.00%
PD Raining Day Fund	10,000.00			
Total Other Expenses	\$ 162,775.53	\$ 152,775.53	\$ 10,000.00	106.55%
Net Other Income	\$ (162,775.53)	\$ (152,775.53)	\$ (10,000.00)	106.55%
Net Income	\$ 0.00	\$ (32,403.23)	\$ 32,403.23	0.00%