

**NEW BUSINESS**

**ITEM #8**



# City of Blanco

P.O. Box 750 Blanco, Texas 78606  
Office 830-833-4525 Fax 830-833-4121

STAFF REPORT: 8/8/23

DESCRIPTION: Review of 2023 Budget

**ANALYSIS:** On July 11<sup>th</sup> the Council had budget workshop number 3 and had approved the Staff to put the budget at a 5% ad valorem increase on our website for public view until the August 14<sup>th</sup> Council meeting. The Staff made a miscalculation on the revenue for ad valorem taxes. The difference between the proposed budget online compared to the revised budget is \$265,893.70. Staff quickly changed the revenue projection. With the revised revenue projection the City would need to raise ad valorem taxes 10% if we keep the same budget priorities.

Staff would ask that council look at budget priorities and act accordingly. It is important that the general fund budget be balanced. Staff's recommendation is that we increase the ad valorem to 6% and we'll also be moving some of the covid funds around to close the budget gap (will be explained at the meeting). The Council will need to find an additional \$70,000 to cut to make a balance budget.

**Recommendation:**

Review the revised budget and make necessary steps to be able to approve a balanced budget on August 14<sup>th</sup>.



This budget will raise more revenue from property taxes than last year's budget by an amount of \$255,339 which is a 26.1% tax increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$49,927.51.

City of Blanco City Council Recorded Roll Call Vote:

<b>Mayor Arnold</b>	___	<i>for</i>	___	<i>against</i>	___	<i>abstain</i>	___	<i>absent</i>
<b>Mayor Pro Tem Thrailkill</b>	___	<i>for</i>	___	<i>against</i>	___	<i>abstain</i>	___	<i>absent</i>
<b>Council Member McClellan</b>	___	<i>for</i>	___	<i>against</i>	___	<i>abstain</i>	___	<i>absent</i>
<b>Council Member Smith</b>	___	<i>for</i>	___	<i>against</i>	___	<i>abstain</i>	___	<i>absent</i>
<b>Council Member Swinson</b>	___	<i>for</i>	___	<i>against</i>	___	<i>abstain</i>	___	<i>absent</i>
<b>Council Member Moses</b>	___	<i>for</i>	___	<i>against</i>	___	<i>abstain</i>	___	<i>absent</i>

**Property Tax Rate Comparison:**

	<u>2021</u>	<u>2022</u>	<u>2023</u>
Formerly Effective Tax Rate:			
No-New Revenue Tax Rate:	0.3127/\$100	0.2772/\$100	0.2932/\$100
Property Tax Rate:	0.3503/\$100	0.3577/\$100	0.3932/\$100
Maintenance & Operations Tax Rate (M&O):	0.1430/\$100	0.1917/\$100	0.1582/\$100
Formerly Rollback Tax Rate:			
Voter-Approval Tax Rate:	0.3728/\$100	0.3013/\$100	0.3181/\$100
Debt Rate:	0.2073/\$100	0.1660/\$100	0.1506/\$100
Projected Property Tax Increase for 2023:			\$ _____
Total Debt Obligation, secured by Property Tax:			\$509,659 _____
Budget Adoption Ordinance No.	2021-O-007	2022-O-009	2023-O-0XX
Ratify Tax Increase Resolution No.	2021-R-012	2022-R-006	2023-O-0XX
Tax Levy Ordinance No.	2021-O-008	2022-O-010	2023-O-0XX

# General Fund

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget-Revised		5%	6%	8%	10%	12%	Deminus
<b>Revenue</b>			10%							
100-4007	Current M&O	\$ 535,751.87	\$ 850,281.09		\$ 677,369.12	\$ 711,951.51	\$ 781,116.30	\$ 850,281.09	\$ 919,445.88	\$1,009,331.40
100-4008	Current Interest (M&O)	\$ -	\$ 1,000.00							
100-4009	Current Penalty (M&O)	\$ 1,850.00	\$ 3,000.00							
100-4010	Delinquent Interest (M&O)	\$ 750.00	\$ 750.00							
100-4011	Delinquent Penalty (M&O)	\$ 500.00	\$ 500.00							
100-4012	Delinquent M&O	\$ 3,500.00	\$ 3,500.00							
100-4015	Tax Certificate	\$ 200.00	\$ 200.00							
100-4100	Brush	\$ 2,500.00	\$ -							
100-4110	City Sales & Use Tax Allocation	\$ 825,000.00	\$ 1,000,000.00		\$ 2,146,112.12	\$ 2,180,694.51	\$ 2,249,859.30	\$ 2,319,024.09	\$ 2,388,188.88	\$ 2,478,074.40
100-4120	Franchise Fees/Right of Way	\$ 105,000.00	\$ 110,000.00		\$ 2,318,272.58	\$ 2,318,272.58	\$ 2,318,272.58	\$ 2,318,272.58	\$ 2,318,272.58	\$ 2,318,272.58
100-4130	Hotel Occupancy Tax	\$ 125,000.00	\$ -		\$ (172,160.46)	\$ (137,578.07)	\$ (68,413.28)	\$ 751.51	\$ 69,916.30	\$ 159,801.82
100-4133	PD Vehicles Sold	\$ -	\$ -							
100-4140	Hotel Occupancy Interest	\$ 100.00	\$ -							
100-4150	LEOSE (Law Enforcement Officer Standards and Education)	\$ 926.00	\$ 1,000.00							
100-4165	Land lease	\$ -	\$ 500.00							
100-4170	Miscellaneous Income	\$ 10,000.00	\$ 5,000.00							
100-4180	Mixed Beverage Taxes Allocation	\$ 12,000.00	\$ 15,000.00							
100-4210	Covid - 19	\$ 40,326.26								
100-4215	PD - Grants	\$ -	\$ 5,000.00							
100-4220	Grants - Other	\$ 1,500.00	\$ 2,000.00							
100-4302	Fines	\$ 83,000.00	\$ 83,000.00							
100-4305	FTA3 (Omni Fee - City \$10.00)	\$ -	\$ 500.00							
100-4306	LTPDF (Local Truancy Prevention & Diversion - \$5.00)	\$ 2,500.00	\$ 3,500.00							
100-4309	MJF (Municipal Jury Fund - \$0.10)	\$ 100.00	\$ 100.00							
100-4311	Time Payment Reimbursement Fee	\$ -	\$ 300.00							
100-4312	Mun Court Svc Fee Retained	\$ -	\$ 25,000.00							
100-4320	Notary Public	\$ 350.00	\$ 350.00							
100-4325	Open Records	\$ -	\$ 500.00							
100-4330	Photocopies	\$ 20.00	\$ 20.00							
100-4350	Recycling	\$ 10,000.00	\$ 1,500.00							
100-4360	Rental Income	\$ 750.00	\$ 500.00							
100-4401	Building Inspection Fees	\$ 1,000.00	\$ 1,000.00							
100-4402	Building Permit	\$ 35,000.00	\$ 37,000.00							
100-4403	Certificate of Occupancy	\$ 1,000.00	\$ 2,000.00							
100-4404	Contractors' Licenses	\$ -	\$ -							
100-4405	Demolition Permit	\$ 1,000.00	\$ 1,000.00							
100-4406	Development Fees	\$ -	\$ -							
100-4407	Driveway Permit	\$ -	\$ 1,000.00							
100-4408	Electrical Permit	\$ 5,000.00	\$ 3,000.00							
100-4409	Fencing Permit	\$ 1,000.00	\$ 750.00							
100-4410	Garage Sale Permits & Other	\$ 100.00	\$ 400.00							
100-4411	Golf Cart Permit	\$ 100.00	\$ 100.00							
100-4412	Livestock Permit	\$ 50.00	\$ 50.00							
100-4413	Mechanical HVAC Permits	\$ 300.00	\$ 500.00							
100-4414	Peddler Permit	\$ 500.00	\$ 500.00							
100-4415	Permits/Fees-Other	\$ 2,500.00	\$ 2,000.00							
100-4416	Plan Review	\$ 1,500.00	\$ 750.00							
100-4417	Plat	\$ 5,000.00	\$ 3,000.00							
100-4418	Plumbing Permit	\$ 2,500.00	\$ 2,500.00							
100-4419	Re-Zoning	\$ 1,000.00	\$ 1,000.00							
100-4420	Roofing	\$ 4,000.00	\$ 2,500.00							
100-4421	Sign Permit	\$ 2,500.00	\$ 1,000.00							
100-4422	Site Plan Review Fees	\$ -	\$ -							
100-4423	Tree Removal	\$ -	\$ -							

PD New Officer \$64,000 & Maintenance & Infrastructure \$210,000 per will be covered by Covid funds for this year only

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget-Revised
100-4424	TX Alcohol Beverage Commission	\$ 500.00	\$ 500.00
100-4425	Variance Application Fees	\$ 10,000.00	\$ 5,000.00
100-4427	Short Term Rental Fees	\$ -	\$ 3,500.00
100-4430	Mobile Food Truck	\$ -	\$ 1,000.00
100-4431	Permit Fess - Other	\$ -	\$ 2,000.00
100-4432	Mailing/Postage	\$ -	\$ 500.00
100-4501	Police Services - Escorts	\$ 800.00	\$ 800.00
100-4502	Police Services - Reports	\$ 250.00	\$ 250.00
100-4503	SRO	\$ 58,000.00	\$ 57,423.00
100-4805	Interest Income	\$ -	\$ 75,000.00
	<b>Total</b>	<b>\$ 1,895,224.13</b>	<b>\$ 2,319,024.09</b>

## Council

100-01-5102	Blanco Historic Preservation	\$ 2,000.00	\$ -	moved to Hotel/Motel Fund
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, Conferences & Seminars)	\$ 1,500.00	\$ 1,500.00	
100-01-5621	Janitorial	\$ 2,100.00	\$ 2,100.00	
100-01-5757	Stipends	\$ 10,000.00	\$ 7,200.00	M. Smith & R. Moses - does not take the stipend
100-01-5791	Hotel Expense	\$ 1,000.00	\$ 1,000.00	
100-01-5792	Meals & Entertainment	\$ -	\$ 250.00	
100-01-5793	Mileage	\$ -	\$ 200.00	
100-01-5794	Parking & Tolls	\$ -	\$ 100.00	
100-01-5859	Rental Facility Fees	\$ 2,400.00	\$ 1,000.00	
100-01-5860	Special Services - City Council	\$ 1,000.00	\$ -	
100-01-5904	Office Supplies	\$ -	\$ 50.00	
	<b>Total</b>	<b>\$ 23,000.00</b>	<b>\$ 16,400.00</b>	

## Admin

100-02-5001	Appreciation	\$ 2,000.00	\$ 2,000.00	
100-02-5002	Bank Charges	\$ -	\$ -	
100-02-5003	Codification Expense	\$ 1,500.00	\$ 5,000.00	
100-02-5101	Christmas Lights	\$ 200.00	\$ 200.00	
100-02-5190	Elections	\$ 2,500.00	\$ 6,500.00	
100-02-5201	Computer Maintenance	\$ -	\$ 10,000.00	IT - Chris
100-02-5202	Copier Lease	\$ 5,000.00	\$ 3,700.00	
100-02-5203	Computer Hardware	\$ -	\$ 1,350.00	Harddrive - Finance, Monitor - Finance
100-02-5205	Software Updates	\$ -	\$ 12,500.00	Fundview
100-02-5312	Dues/Membership	\$ 820.00	\$ 2,610.00	
100-02-5313	Education (Education, Training, Conferences & Seminars)	\$ 9,635.00	\$ 5,150.00	
100-02-5602	Minor Equipment	\$ -	\$ 500.00	
100-02-5601	Admin Fees	\$ 50.00	\$ 50.00	
100-02-5621	Janitorial	\$ 4,000.00	\$ 1,500.00	
100-02-5623	Bldg Insp/Bureau Veritas	\$ -	\$ -	
100-02-5627	Legal Fees	\$ 30,000.00	\$ 44,000.00	T. Tuggy
100-02-5633	Professional Fees	\$ 20,000.00	\$ 55,000.00	Ardurra & City planning services (Swinson)
100-02-5702	AD&D	\$ -	\$ 96.00	
100-02-5703	Admin Fee	\$ 200.00	\$ 200.00	
100-02-5705	Claims	\$ 1,000.00	\$ 1,000.00	
100-02-5706	Crime Public Employee Dishonest	\$ 150.00	\$ 200.00	
100-02-5708	Dental	\$ 2,711.25	\$ 2,961.36	
100-02-5710	Gap Insurance	\$ 1,976.22	\$ -	
100-02-5712	General Liability Insurance	\$ -	\$ -	
100-02-5713	Health	\$ 50,336.16	\$ 57,418.56	
100-02-5715	Life	\$ 254.28	\$ 465.60	
100-02-5718	Vision	\$ 527.79	\$ 594.84	
100-02-5719	Workmen's Comp TML-IRP	\$ -	\$ -	

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget-Revised
100-02-5725	Global Life	\$ -	\$ 360.00
100-02-5751	Salaries/Wages Expense	\$ 350,157.60	\$ 381,409.60
100-02-5754	Social Security - Employer Paid	\$ 21,463.00	\$ 22,646.41
100-02-5755	Medicare Expense	\$ 5,019.71	\$ 5,296.39
100-02-5756	Longevity	\$ 96.00	\$ 500.00
100-02-5758	Payroll Expenses	\$ 5,000.00	
100-02-5759	TMRS-Employee Contribution	\$ 26,396.50	\$ 24,421.97
100-02-5763	TWC	\$ 2,953.60	\$ 500.00
100-02-5786	Overtime	\$ 1,200.00	\$ 500.00
100-02-5791	Hotel Expense	\$ 5,000.00	\$ 4,310.00
100-02-5792	Meals & Entertainment	\$ 800.00	\$ 1,290.00
100-02-5793	Mileage	\$ 2,400.00	\$ 2,420.00
100-02-5794	Parking & Tolls	\$ 100.00	\$ 275.00
100-02-5801	Building Maintenance	\$ 50,000.00	\$ 15,000.00
100-02-5857	Subscriptions	\$ 1,500.00	\$ 2,000.00
100-02-5858	Records Retention	\$ 2,800.00	\$ 1,895.00
100-02-5861	Trash - Off	\$ 10,000.00	\$ - moved to Enterprise Fund - Trashoff
100-02-5901	Cleaning Supplies	\$ 1,500.00	\$ 750.00
100-02-5902	Consumables	\$ 2,500.00	\$ 100.00
100-02-5903	Office Furniture - Admin	\$ 1,300.00	\$ 500.00
100-02-5904	Office Supplies	\$ 2,500.00	\$ 2,500.00
100-02-5905	Postage Meter Rental	\$ 6,000.00	\$ 1,500.00
100-02-5906	Postage	\$ -	\$ 1,500.00 for postage for in house utility bills
100-02-5909	Postage Supplies	\$ -	\$ 700.00 postage ink
100-02-5951	Electric	\$ 3,200.00	\$ 2,000.00
100-02-5954	Telephones/Broadband/Internet	\$ 6,500.00	\$ 6,500.00
100-02-5964	Gas / Propane	\$ -	\$ 1,000.00
	<b>Total</b>	<b>\$ 641,247.11</b>	<b>\$ 692,870.73</b>

**Police**

100-03-5181	Community Outreach	\$ 1,500.00	\$ 1,200.00
100-03-5201	Computer Maintenance	\$ -	\$ 1,000.00 IT - Chris
100-03-5202	Copier Lease	\$ 7,000.00	\$ 7,000.00
100-03-5203	Computer Hardware	\$ -	\$ -
100-03-5205	Software Updates	\$ 10,000.00	\$ 11,000.00
100-03-5312	Dues/Membership	\$ 3,000.00	\$ 3,000.00
100-03-5313	Education (Education, Training, Conferences & Seminars)	\$ 14,000.00	\$ 14,000.00
100-03-5315	Tuition Reimbursement	\$ -	\$ 4,000.00
100-03-5401	Investigations	\$ 3,700.00	\$ 3,000.00
100-03-5402	Minor Equipment	\$ 58,175.00	\$ 47,589.00
100-03-5621	Janitorial	\$ 7,500.00	\$ 7,500.00
100-03-5701	Accident - PreTax.	\$ 349.17	\$ -
100-03-5702	AD&D	\$ -	\$ 312.00
100-03-5707	Critical Illness - Post Tax.	\$ 95.56	\$ -
100-03-5708	Dental	\$ 6,620.78	\$ 6,864.72
100-03-5710	Gap Insurance	\$ 4,435.20	\$ -
100-03-5713	Health	\$ 111,908.07	\$ 115,801.92
100-03-5714	Law Enforcement Liability	\$ 14,926.00	\$ 14,560.55
100-03-5715	Life	\$ 770.56	\$ 1,396.80
100-03-5716	Mobile Equipment	\$ 1,700.00	\$ 1,700.00
100-03-5718	Vision	\$ 1,271.08	\$ 1,452.12
100-03-5719	Workmen's Comp TML-IRP	\$ -	\$ - New PD Officer: Salary & Benefits will be covered by Covid this year
100-03-5720	Animal Boarding	\$ 1,000.00	\$ 1,000.00
100-03-5751	Salaries/Wages Expense	\$ 635,401.47	\$ 698,377.93 only
100-03-5753	SRO - Contract	\$ 57,368.06	\$ 5,221.11 SRO Officer
100-03-5754	Social Security - Employer Paid	\$ 44,866.32	\$ 52,257.74
100-03-5755	Medicare Expense	\$ 9,956.09	\$ 11,118.88
100-03-5756	Longevity	\$ 10,528.00	\$ 2,520.00

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget-Revised
100-03-5758	Payroll Expenses	\$ 15,000.00	\$ -
100-03-5759	TMRS-Employer Contribution	\$ 46,676.78	\$ 52,238.96
100-03-5760	Uniforms Allowance - Police	\$ 4,300.00	\$ 4,800.00
100-03-5761	Uniforms/Apparel - Police	\$ 3,000.00	\$ 3,000.00
100-03-5762	Safety Body Armor	\$ 4,000.00	\$ 4,000.00
100-03-5763	TWC	\$ 6,496.88	\$ -
100-03-5764	Certification Pay	\$ 8,250.00	\$ 12,950.00
100-03-5770	Employment Costs-Police	\$ 500.00	\$ 500.00
100-03-5786	Overtime	\$ 10,000.00	\$ 10,000.00
100-03-5801	Building Maintenance	\$ 2,000.00	\$ 10,000.00
100-03-5811	Fuel	\$ 30,000.00	\$ 36,000.00
100-03-5812	Vehicle Interest Expense	\$ 3,100.00	\$ -
100-03-5813	Lease Payments - Police	\$ 23,636.00	\$ -
100-03-5814	Registrations/Inspections	\$ 100.00	\$ -
100-03-5815	Vehicle Repair & Maintenance	\$ 18,500.00	\$ 15,000.00
100-03-5852	Copy/Printing Expense	\$ 200.00	\$ 200.00
100-03-5853	Dispatch (County Dispatch)	\$ 20,815.44	\$ 23,000.00
100-03-5857	Subscriptions	\$ 520.00	
100-03-5901	Cleaning Supplies	\$ 500.00	\$ 1,000.00
100-03-5904	Office Supplies	\$ 3,000.00	\$ 3,000.00
100-03-5906	Postage	\$ 495.00	\$ 50.00
100-03-5909	Postage Supplies	\$ 500.00	\$ 100.00
100-03-5951	Electric	\$ 2,500.00	\$ 3,000.00
100-03-5952	Police Vehicles - Wireless	\$ 3,500.00	
100-03-5954	Telephones/Broadband/Internet	\$ 8,500.00	\$ 13,000.00
	<b>Total</b>	<b>\$ 1,222,161.46</b>	<b>\$ 1,203,711.73</b>

**Court**

100-04-5009	Credit Card Charges	\$ -	\$ 4,000.00	Make it more accurate based off this year expenses
100-04-5201	Computer Maintenance	\$ -	\$ 1,000.00	IT - Chris
100-04-5202	Copier Lease	\$ 2,500.00	\$ 1,600.00	
100-04-5203	Computer Hardware	\$ -	\$ -	
100-04-5205	Software Updates	\$ 7,600.00	\$ 7,600.00	
100-04-5312	Dues/Membership	\$ 55.00	\$ 55.00	
100-04-5313	Education (Education, Training, Conferences & Seminars)	\$ 150.00	\$ 300.00	
100-04-5402	Minor Equipment	\$ -	\$ 400.00	
100-04-5611	Legal Notices/Publications	\$ -	\$ 50.00	
100-04-5627	Legal Fees	\$ 15,000.00	\$ -	when conversion from QB split legal fees inadvertently put to wrong dept.
100-04-5628	Municipal Court Judge	\$ 10,000.00	\$ 15,000.00	
100-04-5629	Municipal Court State Fees	\$ 71,000.00	\$ 71,000.00	
100-04-5630	Prosecutor	\$ 15,750.00	\$ 5,500.00	new prosecutor which charges less
100-04-5633	Professional Fees	\$ 1,000.00	\$ 1,500.00	
100-04-5702	AD&D	\$ -	\$ 24.00	
100-04-5708	Dental	\$ 472.15	\$ 1,497.60	
100-04-5710	Gap Insurance	\$ 494.05	\$ -	
100-04-5712	General Liability Insurance	\$ -	\$ -	
100-04-5713	Health	\$ 10,067.23	\$ 9,650.16	
100-04-5715	Life	\$ 41.27	\$ 116.40	
100-04-5718	Vision	\$ 105.91	\$ 107.16	
100-04-5719	Workmen's Comp TML-IRP	\$ -	\$ -	
100-04-5751	Salaries/Wages Expense	\$ 42,182.40	\$ 45,427.20	
100-04-5754	Social Security - Employer Paid	\$ 3,350.88	\$ 3,017.06	
100-04-5755	Medicare Expense	\$ 784.15	\$ 705.78	
100-04-5756	Longevity	\$ -	\$ 60.00	
100-04-5758	Payroll Expenses	\$ 500.00	\$ -	
100-04-5759	TMRS-Employee Contribution	\$ 2,839.20	\$ 3,139.87	
100-04-5763	TWC	\$ 590.72	\$ 590.72	
100-04-5786	Overtime	\$ 1,216.80	\$ 500.00	



Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget-Revised
100-04-5791	Hotel Expense	\$ -	\$ 300.00
100-04-5792	Meals & Entertainment	\$ -	\$ 322.50
100-04-5793	Mileage	\$ -	\$ 350.00
100-04-5794	Parking & Tolls	\$ -	\$ 120.00
100-04-5856	Notary Public	\$ 150.00	\$ 100.00
100-04-5870	Subscriptions	\$ -	\$ -
100-04-5904	Office Supplies	\$ -	\$ 1,000.00
100-04-5906	Postage	\$ 70.00	\$ 70.00
	<b>Total</b>	<b>\$ 185,919.76</b>	<b>\$ 175,103.45</b>

### Parks/Streets

100-05-5800	Maintenance & Infrastructure	\$ -	\$ -	
100-05-5801	Building Maintenance	\$ 4,000.00	\$ -	
100-05-5908	Paving Materials	\$ 1,500.00	\$ -	
100-05-5951	Electric	\$ -	\$ 15,046.15	
	<b>Total</b>	<b>\$ 5,500.00</b>	<b>\$ 15,046.15</b>	<b>\$210,000 Maintenance &amp; Infrastructure will be covered by Covid this year only</b>

### Non-Dept

100-06-5002	Bank Charges	\$ 500.00	\$ 100.00	Correct amount based off current year expense
100-06-5005	Prepaid - General Fund	\$ -	\$ -	
100-06-5007	CIP 281 Overlay	\$ 25,000.00	\$ 10,000.00	
100-06-5009	Credit Card Charges	\$ -	\$ 500.00	
100-06-5103	Hill Country Childrens' Advoc	\$ 2,000.00	\$ 2,000.00	
100-06-5104	B. C. South Library Dis	\$ 15,000.00	\$ 15,000.00	
100-06-5151	Keep Blanco Beautiful	\$ 2,000.00	\$ -	moved to Hotel/Motel Fund
100-06-5201	Computer Maintenance	\$ 5,000.00	\$ -	
100-06-5203	Computer Hardware	\$ 5,000.00	\$ 5,000.00	
100-06-5204	Server/Data Backup	\$ 800.00	\$ 800.00	
100-06-5205	Software Updates	\$ 30,000.00	\$ -	
100-06-5206	Technology Purcha/Website/Email	\$ 5,000.00	\$ 3,000.00	
100-06-5321	Emergency Expenses	\$ 1,000.00	\$ 1,000.00	
100-06-5322	COVID - 19 (COVID - 19)	\$ 1,000.00	\$ -	
100-06-5325	Contingency-Legal	\$ 5,000.00	\$ -	
100-06-5611	Legal Notices/Publications	\$ 1,800.00	\$ 1,200.00	
100-06-5622	Audit Services	\$ 48,820.00	\$ 48,820.00	
100-06-5623	Bldg Insp/Bureau Veritas	\$ 24,000.00	\$ 24,000.00	Bureau Veritas
100-06-5624	Consulting Fees	\$ 5,000.00	\$ 2,000.00	
100-06-5625	Appraisal District	\$ 18,000.00	\$ 18,000.00	
100-06-5626	Engineering - General	\$ 30,000.00	\$ 2,000.00	
100-06-5631	Surveyor	\$ 2,500.00	\$ 1,000.00	
100-06-5632	Title Fee	\$ 100.00	\$ 100.00	
100-06-5702	AD&D	\$ 50.00	\$ -	
100-06-5704	Automobile Physical Damage	\$ 1,000.00	\$ 5,080.17	
100-06-5709	Errors & Omissions	\$ 4,000.00	\$ 5,893.43	
100-06-5711	Liability Deductible	\$ 1,000.00	\$ 1,000.00	
100-06-5712	General Liability Insurance	\$ 2,400.00	\$ 3,000.00	
100-06-5717	Real & Personal Property	\$ 5,500.00	\$ 14,011.64	
100-06-5719	Workmen's Comp TML-IRP	\$ 17,967.04	\$ 38,000.00	
100-06-5720	Animal Mortality	\$ 800.00	\$ 776.16	
100-06-5721	Automobile Liability	\$ -	\$ 7,354.12	
100-06-5722	Crime Coverage	\$ -	\$ 200.00	
100-06-5727	Cyber Insurance	\$ -	\$ 175.00	new insurance annual charge
100-06-5804	Copier Lease Interest	\$ -	\$ -	
100-06-5819	Copier Lease Principal	\$ -	\$ -	
100-06-5857	Subscriptions	\$ -	\$ 3,000.00	Google - Email
100-06-5907	Po Box Rental - Non-Departmental	\$ -	\$ 130.00	
100-06-5907	Electric	\$ -	\$ 2,000.00	Byars building
	<b>Total</b>	<b>\$ 260,237.04</b>	<b>\$ 215,140.52</b>	



# Enterprise Fund

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget	
<b>Revenue</b>				
200-4132	Utility Vehicles Sold	\$ -	\$ -	
200-4170	Miscellaneous Income	\$ -	\$ 250.00	
200-4326	NSF - Insufficient Funds	\$ -	\$ 200.00	
200-4500	Lift Station Project - Grant	\$ -		
200-4600	Bulk Water	\$ 10,000.00	\$ -	
200-4620	CSI - Non-Refundable (Customer Service Inspection)	\$ 5,000.00	\$ 5,000.00	
200-4701	Effluent Surcharge	\$ 15,000.00	\$ 5,000.00	Additional 17%
200-4702	Service Call Fees-Water	\$ 2,000.00	\$ 1,000.00	
200-4703	Late Fees	\$ 20,000.00	\$ 20,000.00	Water \$ 255,000.00
200-4801	Wilmington Trust 2017A	\$ 90.00		
200-4802	Wilmington Trust 2017B	\$ 0.25	\$ -	Sewer \$ 68,000.00
200-4803	Wilmington Trust 2019	\$ 10.00	\$ -	
200-4804	Wilmington Trust 2020	\$ 2,700.00	\$ -	
200-4805	Interest Income	\$ 3,000.00	\$ 51,000.00	
200-4901	Garbage	\$ 200,000.00	\$ 325,000.00	With 17% Rate Increase Totaling \$323,000 Included
200-4902	Infrastructure Fees (Cielo Springs)	\$ 10,000.00	\$ 30,000.00	Revenue \$ 2,672,450.00
200-4903	Sales Tax Revenue	\$ 15,000.00	\$ 5,000.00	Expense \$ 2,616,131.62
200-4904	Sewage	\$ 200,000.00	\$ 350,000.00	<b>\$ 56,318.38</b>
200-4905	Water	\$ 1,500,000.00	\$ 1,500,000.00	
200-4906	Sewer Tap	\$ 3,000.00	\$ 15,000.00	
200-4907	Water Tap	\$ 30,000.00	\$ 20,000.00	
200-4909	Septage Receiving	\$ -	\$ 2,000.00	
200-4950	Water Meter Deposit (Water Meter Deposit)	\$ 20,000.00	\$ 5,000.00	
200-4951	Connection Fee - Non Refundable	\$ 2,000.00	\$ 15,000.00	
	<b>Total</b>	<b>\$ 2,037,800.25</b>	<b>\$ 2,349,450.00</b>	
<b>Non- Dept</b>				
200-00-5009	Credit Card Charges	\$ -	\$ 20,000.00	Offset revenue
200-00-5080	PSN Service Fee	\$ 2,750.00	\$ -	
200-00-5861	Trash-Off			
	<b>Total</b>	<b>\$ 2,750.00</b>	<b>\$ 20,000.00</b>	
<b>Water</b>				
200-01-5051	Bond Agent Fees-Wilmington Trus	\$ 250.00	\$ -	
200-01-5056	CIP Water 2020 (L1001127)	\$ -	\$ -	
200-01-5057	CIP-WWW CDBG 2020	\$ -	\$ -	
200-01-5070	INFRAMARK	\$ 566,318.60	\$ 566,320.00	
200-01-5075	Inframark Integration - ESRI Software License	\$ 1,000.00	\$ 1,000.00	
200-01-5076	HR Green (HRG) GIS System	\$ 26,000.00	\$ 10,000.00	
200-01-5090	Freight	\$ 200.00	\$ -	
200-01-5123	TWDB Escrow Fees-Wil Trust	\$ 200.00	\$ -	
200-01-5124	TWDB Escrow Fees for 2017A	\$ 300.00	\$ -	

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget	
200-01-5201	Computer Maintenance	\$ -	\$ 1,000.00	IT - Chris
200-01-5203	Computer Hardware	\$ -	\$ -	
200-01-5331	Computer - Software & Updates	\$ 27,500.00	\$ 39,214.49	Fundview
200-01-5332	Pre-Printed Water Bills	\$ 1,000.00	\$ 2,400.00	
200-01-5641	Legal Fees	\$ 17,500.00	\$ 19,000.00	Tim Tuggey
200-01-5642	Permits	\$ 1,100.00	\$ 1,200.00	
200-01-5643	Permitting/Legal - Discharge	\$ 1,325.00	\$ 3,000.00	
200-01-5644	Professional Fees	\$ 8,250.00	\$ 45,000.00	Ardurra, Moriarty
200-01-5646	Janitorial	\$ 375.00	\$ 375.00	
200-01-5702	AD&D	\$ -	\$ 26.40	
200-01-5708	Dental	\$ -	\$ 487.92	
200-01-5713	Health	\$ -	\$ 9,650.16	
200-01-5715	Life	\$ -	\$ 116.40	
200-01-5718	Vision	\$ -	\$ 107.16	
200-01-5725	Global Life	\$ -	\$ 2,717.88	
200-01-5751	Salaries/Wages Expense	\$ 22,637.89	\$ 24,710.40	
200-01-5754	Social Security - Employer Paid	\$ 1,248.00	\$ 1,541.47	
200-01-5755	Medicare Expense	\$ 312.00	\$ 345.03	
200-01-5756	Longevity	\$ 404.00	\$ 540.00	
200-01-5758	Payroll Expenses	\$ 250.00	\$ -	
200-01-5759	TMRS-Employee Contribution	\$ -	\$ 1,595.46	
200-01-5786	Overtime	\$ -	\$ 100.00	
200-01-5821	Major Equipment	\$ 4,250.00	\$ 3,000.00	
200-01-5831	Aggregate	\$ 1,000.00	\$ 500.00	
200-01-5841	Chemicals	\$ 5,000.00	\$ 2,500.00	
200-01-5846	Leak Repair	\$ 2,500.00	\$ 2,000.00	
200-01-5847	CLWSC water	\$ 150,000.00	\$ 240,000.00	
200-01-5848	GBRA	\$ 96,100.00	\$ 105,000.00	Currently Monthly Charge \$8250.00 going up to \$8750.00 per month
200-01-5870	Subscriptions	\$ 750.00	\$ 750.00	
200-01-5906	Postage	\$ -	\$ 5,400.00	Postage in house for water/sewer bills
200-01-5911	Office Supplies	\$ 2,250.00	\$ 2,250.00	
200-01-5922	Sales and Use Tax - Water	\$ 15,243.23	\$ 15,000.00	
200-01-5963	Electric	\$ 41,250.00	\$ 47,500.00	
200-01-5964	Gas / Propane	\$ 650.00	\$ 650.00	
200-01-5965	Telephones/Broadband/Internet	\$ 5,000.00	\$ 5,000.00	
200-01-5968	Cell Phone Allowance	\$ 750.00	\$ -	
	<b>Total</b>	<b>\$ 1,000,913.72</b>	<b>\$ 1,159,997.77</b>	
<b>Sewer</b>				
200-02-5031	Blanco CTSRCO 2017B - Interest Expense Only	\$ 30,000.00	\$ 27,809.00	
200-02-5051	Bond Agent Fees-Wilmington Trus	\$ 250.00	\$ -	
200-02-5053	Bond Agent Fees CTSRCO 2017B	\$ 500.00	\$ 500.00	
200-02-5058	Bond Agent Fees CTSRCO 2019	\$ 300.00	\$ 300.00	
200-02-5060	Garbage	\$ 307,000.00	\$ 307,000.00	
200-02-5070	INFRAMARK	\$ 566,318.60	\$ 566,320.00	
200-02-5121	Blanco CTSRCO 2017B	\$ 127,809.00	\$ 127,809.00	

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget	
200-02-5122	Blanco CTSRCO 2019	\$ 115,160.00	\$ 115,160.00	
200-02-5123	TWDB Escrow Fees-Wil Trust	\$ 200.00	\$ 350.00	
200-02-5125	TWDB Escrow Fees for 2017B	\$ 300.00	\$ 300.00	
200-02-5127	Blanco CTSRCO 2019 - Interest Expense Only	\$ 30,000.00	\$ 44,404.00	
200-02-5201	Computer Maintenance	\$ -	\$ 500.00	
200-02-5331	Computer - Software & Updates	\$ 27,500.00	\$ 39,214.49	Fundview
200-02-5611	Legal Notices/Publications		\$ 500.00	
200-02-5641	Legal Fees	\$ 17,500.00	\$ 19,000.00	Tim Tuggey
200-02-5642	Permits	\$ 1,100.00	\$ 1,500.00	
200-02-5643	Permitting/Legal - Discharge	\$ 1,325.00	\$ 1,000.00	
200-02-5644	Professional Fees	\$ 8,250.00	\$ 65,000.00	Ardurra & Befco Engineering
200-02-5645	Engineering - WWTP	\$ 1,500.00	\$ 10,000.00	
200-02-5646	Janitorial	\$ 375.00	\$ 375.00	
200-02-5751	Salaries/Wages Expense	\$ 22,637.89	\$ 24,710.40	
200-02-5754	Social Security - Employer Paid	\$ 1,248.00	\$ 1,541.47	
200-02-5755	Medicare Expense	\$ 312.00	\$ 345.03	
200-02-5758	Payroll Expenses	\$ 250.00	\$ -	
200-02-5759	TMRS-Employee Contribution	\$ -	\$ 1,595.46	
200-02-5821	Major Equipment	\$ 4,250.00	\$ 5,000.00	
200-02-5822	Plant Maintenance	\$ -	\$ -	
200-02-5841	Chemicals	\$ 5,000.00	\$ 2,500.00	
200-02-5906	Postage	\$ -	\$ 5,400.00	postage in house for water/sewer bills
200-02-5911	Office Supplies	\$ 2,250.00	\$ 2,250.00	
200-02-5921	Sales and Use Tax - Sewer	\$ 8,925.00	\$ 9,000.00	
200-02-5963	Electric	\$ 41,250.00	\$ 47,500.00	
200-02-5964	Gas / Propane	\$ 650.00	\$ 3,000.00	
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	
200-02-5968	Cell Phone Allowance	\$ 750.00	\$ -	
	<b>Total</b>	<b>\$ 1,329,160.49</b>	<b>\$ 1,436,133.85</b>	

# I & S Fund

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget	
<b>Revenue</b>				
300-4001	Current I&S	\$ 454,988.00	\$ 509,659.44	
300-4002	Current Interest (I &S)	\$ 750.00	\$ 1,000.00	Revenue \$ 545,759.44
300-4003	Current Penalty (I & S)	\$ 1,850.00	\$ 2,500.00	Expense \$ 511,159.44
300-4004	Delinquent Interest (I&S)	\$ 750.00	\$ 750.00	<b>\$ 34,600.00</b>
300-4005	Delinquent Penalty (I&S)	\$ 500.00	\$ 750.00	
300-4006	Delinquent I&S	\$ 4,000.00	\$ 4,000.00	
300-4013	Current Overages	\$ 25.00	\$ 100.00	
300-4805	Interest Income	\$ -	\$ 27,000.00	
	<b>Total</b>	<b>\$ 462,863.00</b>	<b>\$ 545,759.44</b>	
<b>Water</b>				
300-01-5051	Bond Agent Fees-Wilmington Trus	\$ -	\$ 1,000.00	
300-01-5052	Bond Agent Fees CIP Water 2017A	\$ 500.00	\$ 500.00	
300-01-5054	CIP Water 2017A (L1000633)	\$ 30,300.00	\$ 136,151.00	
300-01-5056	CIP Water 2020 (L1001127)	\$ 359,219.10	\$ 65,256.00	
	<b>Total</b>	<b>\$ 390,019.10</b>	<b>\$ 202,907.00</b>	
<b>Sewer</b>				
300-02-5059	Lift Station 2023	\$ -	\$ 55,308.44	
		\$ -	\$ 55,308.44	
<b>Non-Dept</b>				
300-06-5032	2015 Series - (TIB)	\$ 30,000.00	\$ 252,944.00	
		\$ 30,000.00	\$ 252,944.00	

# Court Fund

Account #	Account Description	2022-2023 Current		2023-2024 Proposed Budget			
<b>Revenue</b>							
400-4301	CTF (Court Technology Fund - \$4.00)	\$	1,000.00	\$	2,500.00	Revenue	\$ 5,600.00
400-4307	MCBS (Municipal Court Building Security - \$4.90)	\$	3,000.00	\$	3,100.00	Expense	\$ 1,700.00
400-4308	MCTF	\$	2,500.00	\$	-		<u>\$ 3,900.00</u>
	<b>Total</b>	<b>\$</b>	<b>6,500.00</b>	<b>\$</b>	<b>5,600.00</b>		
<b>Court TF</b>							
400-04-5854	Municipal Court Bldg Security	\$	2,241.00	\$	1,700.00	Brazos Annual	
400-04-5855	Municipal Court Technology Fund	\$	-	\$	-		
	<b>Total</b>	<b>\$</b>	<b>2,241.00</b>	<b>\$</b>	<b>1,700.00</b>		

# Hotel/Motel Fund

Account #	Account Description	2022-2023 Current	2023-2024 Proposed Budget		
<b>Revenue</b>					
500-4130	Hotel Occupancy Tax	\$ -	\$ 130,000.00	Revenue	\$ 130,100.00
500-4140	Hotel Occupancy Interest	\$ -	\$ 100.00	Expense	\$ 95,500.00
	<b>Total</b>	\$ -	\$ <b>130,100.00</b>		<b>\$ 34,600.00</b>
<b>Non-Dept</b>					
500-06-5100	Chamber of Commerce (Payn	\$ -	\$ 90,000.00		
100-01-5102	Blanco Historic Preservation	\$ 2,000.00	\$ 3,500.00	Ryan Moses Increase	
100-06-5151	Keep Blanco Beautiful	\$ 2,000.00	\$ 2,000.00		
		\$ -	\$ <b>95,500.00</b>		