



Payne Springs Fiscal Year 2024-2025 Budget Cover Page August 20, 2024

This budget will raise more revenue from property taxes than last year's budget by an amount of \$13014.28, which is a 4 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 \$17,037.

The members of the governing body voted on the budget as follows:

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2024-2025	2023-2024
Property Tax Rate:	\$0.260000/100	\$0.250000/100
No-New-Revenue Tax Rate:	\$0.225736/100	\$0.234648/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.053845/100	\$0.235576/100
Debt Rate:	\$0.160333/100	\$0.191894/100
Voter-Approval Tax Rate:	\$0.262047/100	\$0.489170/100

Total debt obligation for Payne Springs secured by property taxes: \$2,181,003.

CITY OF PAYNE SPRINGS, TEXAS

Budget

	2025 Budget	2024 Budget
Income		
4000 Revenues	0.00	
4005 Ad Valorem Taxes	4,000.00	280,431.00
4005.2 M&O Ad Valorem Tax 2023	71,000.00	
4005.3 I&S Ad Valorem Tax 2023	233,000.00	
Total 4005 Ad Valorem Taxes	\$ 308,000.00	\$ 280,431.00
4010 Sales Tax Revenue	0.00	
4010.1 Sales Tax - Regular	132,000.00	120,000.00
4010.2 Sales Tax - Property Tax Relief	50,000.00	80,000.00
4010.3 Sales Tax - Street Maintenance	50,000.00	60,000.00
Total 4010 Sales Tax Revenue	\$ 232,000.00	\$ 240,000.00
4020 Fine Revenue	0.00	
4020.0 Fine Revenue Manual	235,000.00	260,000.00
Total 4020 Fine Revenue	\$ 235,000.00	\$ 260,000.00
4025 Business Permit Fees	9,900.00	9,000.00
4025.1 Building Permit	10,000.00	50,000.00
4025.2 Contractor Reg.	3,740.00	3,400.00
4025.3 SIGN PERMIT	0.00	
4025.5 ROAD USAGE FEE	0.00	
Total 4025 Business Permit Fees	\$ 23,640.00	\$ 62,400.00
4030 Franchise Fees	81,000.00	65,000.00
4035 Impound Lot	80,000.00	60,000.00
4035.1 Impound Auction	25,000.00	100,000.00
Total 4035 Impound Lot	\$ 105,000.00	\$ 160,000.00
4055 BOND FUNDS		
4070 Miscellaneous Income	1,650.00	1,500.00
4070.1 INS CLAIMS	550.00	500.00
4070.4 REZONING FEES	550.00	500.00
Total 4070 Miscellaneous Income	\$ 2,750.00	\$ 2,500.00
4075 Grants-LEOSE	770.00	700.00
4080 Grants	0.00	
4095 Interest Income	11,000.00	10,000.00
4105 OPEN RECORDS REQUEST	0.00	
4110 Accident Report Income	165.00	150.00
Total 4000 Revenues	\$ 999,325.00	\$ 1,081,181.00
Total Income	\$ 999,325.00	\$ 1,081,181.00
Gross Profit	\$ 999,325.00	\$ 1,081,181.00
Expenses		
5000 Expenditures	0.00	
5011 Tax Note	0.00	

5011.1 Principal	0.00	128,000.00
5011.2 Interest	74,867.50	76,490.00
5011.3 FEE, PAYING AGENT	0.00	
Total 5011 Tax Note	\$ 74,867.50	\$ 204,490.00
5012 TAX SHARE COST	4,000.00	7,000.00
5015 Audit Fees	8,000.00	8,000.00
5016 CAPITAL EXPENSE	0.00	
5016.4 IMPOUND LOT	0.00	
Total 5016 CAPITAL EXPENSE	\$ 0.00	\$ 0.00
5020 Advertising		
5020.1 ADV City	880.00	800.00
5020.2 ADV Police	110.00	100.00
5020.3 ADV Streets	110.00	100.00
Total 5020 Advertising	\$ 1,100.00	\$ 1,000.00
5030 Bank Service Charges	3,300.00	3,000.00
5030.1 Bank Charge Debit/Credit	110.00	100.00
Total 5030 Bank Service Charges	\$ 3,410.00	\$ 3,100.00
5032 Collection Expenses	24,200.00	22,000.00
5034 Computer Expense	0.00	0.00
5035 Contracts	0.00	
5035.1 Contracts City	10,000.00	75,000.00
5035.2 Contracts Court	16,000.00	12,000.00
5035.3 Contracts Police	4,000.00	2,000.00
Total 5035 Contracts	\$ 30,000.00	\$ 89,000.00
5040 Dues and Subscriptions	0.00	
5040.1 D & S City	4,950.00	4,500.00
5040.2 D & S Court	4,820.00	4,200.00
5040.3 D & S Police	2,200.00	2,000.00
5040.4 D & S Streets	100.00	120.00
Total 5040 Dues and Subscriptions	\$ 11,870.00	\$ 10,820.00
5045 Election Expense(Supp. & Mac)		3,000.00
5060 Equipment Purchases		5,000.00
5065 Gasoline	25,000.00	30,000.00
5079 INSPECTIONS	8,000.00	20,000.00
5090 Insurance-Property and Auto	8,000.00	15,000.00
5100 Insurance-Medical	50,000.00	68,000.00
5110 Insurance TML-Workers Comp.	12,000.00	16,000.00
5120 Employee Retirement Plan	6,000.00	9,000.00
5140 Legal Fees	26,400.00	24,000.00
5150 Municipal Court	0.00	
5116.7 State Qtr.Excess Hwy. Fines	31,440.00	0.00
5150.2 REFUNDS	0.00	
Total 5150 Municipal Court	\$ 31,440.00	\$ 0.00
5160 Office Expenses	0.00	

5160.1 OFFICE EXPENSE - CITY	11,000.00	10,000.00
5160.2 OFFICE EXPENSE - COURT	2,200.00	2,000.00
5160.3 OFFICE EXPENSE - POLICE	2,500.00	2,500.00
5160.4 OFFICE EXPENSE - STREETS	1,100.00	1,000.00
5160.7 LUNCH FOR EMPLOYEES	1,650.00	1,500.00
Total 5160 Office Expenses	\$ 18,450.00	\$ 17,000.00
5170 Postage	2,200.00	2,000.00
5175 Printing	0.00	
5175.1 Printing - City	220.00	200.00
5175.2 Printing - Court	1,320.00	1,200.00
5175.3 Printing - Police	330.00	300.00
5175.4 Printing - Streets	330.00	300.00
Total 5175 Printing	\$ 2,200.00	\$ 2,000.00
5185 POLICE	0.00	
5185.3 EQUIPMENT	0.00	
5185.4 FOOD ALLOWANCE WHILE TRAVELING	0.00	
5185.5 UNIFORMS	1,100.00	1,000.00
5185.6 TRAVEL LODGING	1,100.00	1,000.00
5185.7 EDUCATION	825.00	750.00
5185.8 MISC POLICE NEEDS	1,000.00	
Total 5185 POLICE	\$ 4,025.00	\$ 2,750.00
5190 Roads	0.00	
5190.1 Culvert	1,100.00	1,000.00
5190.2 Materials	7,700.00	7,000.00
5190.3 Equipment	0.00	
5190.31 Equipment - 2007 JohnsonBackhoe	500.00	500.00
5190.34 Equipment - 1996 Neal Steel Rol	0.00	
5190.38 Equipment - 2 Trailers	200.00	200.00
5190.39 Equipment - Lawn Eq	1,100.00	1,000.00
5190.46 2004 NEW HOLLAND TRACTOR	1,650.00	1,500.00
Total 5190.3 Equipment	\$ 3,450.00	\$ 3,200.00
5190.5 Road Signs	2,750.00	2,500.00
Total 5190 Roads	\$ 15,000.00	\$ 13,700.00
5200 Repair and Maintenance - Vehicles	0.00	
5200.1 R&M Vehicle - 2018 Charger	1,650.00	1,500.00
5200.11 R&M Vehicle - 2013 FORD F250	825.00	750.00
5200.12 R&M VEHICLE - 2018 EXPLORER	825.00	750.00
5200.2 R&M Vehicle - 2017 Explorer	1,650.00	1,500.00
5200.3 R&M Vehicle - 2010 Tahoe	1,100.00	1,000.00
5200.5 R&M Vehicle - 2001 Ford F250	550.00	500.00
5200.8 R&M Vehicle - 1991 Chevy D/T	1,650.00	1,500.00
5200.9 R&M Vehicles - CITY CAR	385.00	350.00
Total 5200 Repair and Maintenance - Vehicles	\$ 8,635.00	\$ 7,850.00
5210 R&M -Building	4,400.00	4,000.00

5240 Taxes - Payroll	0.00	
5240-1 FICA	23,137.97	21,034.62
5240-2 Medicare	5,411.30	4,919.36
5240-3 Texas Unemployment	0.00	
Total 5240 Taxes - Payroll	\$ 28,549.27	\$ 26,953.88
5250 Travel/Education	0.00	
5250-1 Travel and Lodging	1,100.00	1,000.00
5250-2 Meals	1,100.00	1,000.00
5250-3 Education	300.00	750.00
Total 5250 Travel/Education	\$ 2,500.00	\$ 2,750.00
5260 Telephone	4,950.00	4,500.00
5266 East Cedar Creek Fresh Water Su	1,540.00	1,400.00
5267 Trinity Valley Electric	4,730.00	4,300.00
5268 SuddenLink	6,600.00	6,000.00
5269 Web Site	770.00	700.00
5270 Uniforms & Supplies	200.00	
5300 Prisoner Housing	1,650.00	1,500.00
Total 5000 Expenditures	\$ 430,686.77	\$ 623,813.88
5215 Impound Lot	0.00	1,500.00
5215.1 Wrecker Service	40,000.00	45,000.00
5215.2 Certified Mail	1,815.00	1,850.00
5215.3 Legal Fees		250.00
5215.6 REFUND		500.00
5215.7 TXU ENERGY	770.00	700.00
Total 5215 Impound Lot	\$ 42,585.00	\$ 49,800.00
6000 Payroll Expenses	0.00	
CITY	55,186.90	50,169.00
COURT	71,867.50	66,325.00
POLICE DEPARTMENT	205,091.15	186,446.50
STREET DEPARTMENT	117,958.50	107,235.00
Taxes	0.00	
Wages	0.00	
Company Contributions	0.00	
Retirement	5,000.00	
Total Company Contributions	\$ 5,000.00	
Total Wages	\$ 5,000.00	\$ 0.00
Total 6000 Payroll Expenses	\$ 455,093.05	\$ 409,175.50
Total Expenses	\$ 926,364.82	\$ 1,082,569.38
Net Operating Income	\$ 70,960.18	-\$ 1,408.38
Net Income	\$ 70,960.18	-\$ 1,408.38