



CITY OF SAN JUAN

ANNUAL BUDGET FYE 2024 -2025



THIS PAGE INTENTIONALLY LEFT BLANK



CITY OF SAN JUAN
2024-2025 Fiscal Year Approved Budget
Table of Contents

<u>SECTION</u>	<u>PAGE</u>
GFOA Distinguished Budget Award	7
City of San Juan History	9
City Manager's Budget Message	15
Executive Summary	30
City Official	35
Organizational Chart	37
Summary of Authorized Positions	39
<u>COMBINED FINANCIAL SECTION</u>	
Budget Summaries (All Funds)	40
Revenues & Expenditures Summary Graph (All Funds)	43
<u>GOVERNMENTAL FUNDS</u>	
GENERAL FUND	
Revenues and Expenditures by Source and Appropriations	
By Function Graph	47
Revenues & Expenditures Summary	49
Revenues	50
Expenditures by Department	53
400 Legislative	55
410 City Manager	57
420 City Secretary	59
430 Municipal Court	61
440 Finance	63
450 Planning	67
460 Police Department	71
470 Fire Department	75
480 Streets & Alleys & Other	79
490 Central Garage	83
500 Parks and Recreation	85
520 Building Maintenance	89
530 San Juan Library	91
560 Administration	95
570 Human Resources	99
580 Information Technology	103
590 Emergency Management	107
602 Animal Control	109



CITY OF SAN JUAN
2024-2025 Fiscal Year Approved Budget
Table of Contents

<u>SECTION</u>	<u>PAGE</u>
<u>SPECIAL REVENUE FUNDS</u>	
MUNICIPAL COURT – BUILDING SECURITY 20	
Revenues and Expenditures	115
MUNICIPAL COURT – TECHNOLOGY 21	
Revenues and Expenditures	119
PARK DEVELOPMENT FUND 26	
Revenues and Expenditures	123
WRECKER LAW ENFORCEMENT – STATE 27	
Revenues and Expenditures	127
ASSET FORFEITURE – STATE 28	
Revenues and Expenditures	131
MISCELLANEOUS GRANTS 30	
Revenues and Expenditures Summary	135
Revenues	136
Expenditures	
460 Police Department	137
470 Fire Suppression	138
530 Library	139
HOTEL/MOTEL OCCUPANCY TAX FUND 33	
Revenues and Expenditures	143
ASSET FORFEITURE – FEDERAL 35	
Revenues	147
Expenditures	
460 Police	148
STORM WATER FUND 55	
Revenues and Expenditures Summary	151
Revenues	152
Expenditures by Department	153
601 Storm Water	155



CITY OF SAN JUAN
2024-2025 Fiscal Year Approved Budget
Table of Contents

<u>SECTION</u>	<u>PAGE</u>
<u>DEBT SERVICE FUND</u>	
DEBT SERVICE FUND 36	
Revenues and Expenditures Summary	162
Property Tax Rate History (Graph)	162
Assessed Valuation History (Graph)	
Calculated Tax Levy History (Graph)	
Revenues	163
Expenditures	164
General Obligation Bond Debt Schedules	165
<u>ENTERPRISE FUNDS</u>	
SOLID WASTE MANAGEMENT FUND 22	
Revenues and Expenditures by Source and Appropriations	
By Function Graph	179
Revenues and Expenditures Summary	181
Revenues	182
Expenditures by Department	183
640 Organizational	185
700 Sanitation	187
UTILITY FUND 56	
Revenues and Expenditures by Source and Appropriations	
By Function Graph	191
Revenues and Expenditures Summary	193
Revenues	194
Expenditures by Department	195
441 Billing & Collection	197
451 Utility Administration	201
600 Water Plant	203
610 Water Distribution	207
620 Sewer Collection	209
630 Sewer Plant	213
640 Organizational	217
<u>UTILITY DEBT SERVICE FUND</u>	
Revenues & Expenditures Summary	221
Revenues	222
Expenditures	223



CITY OF SAN JUAN
2024-2025 Fiscal Year Approved Budget
Table of Contents

<u>SECTION</u>	<u>PAGE</u>
<u>REVENUE BOND SCHEDULES</u>	
Water & Sewer Revenue Bonds – All Series	224
<u>SUPPLEMENTAL INFORMATION</u>	
Ordinances	
Tax Rate and Tax Levy (Ordinance No. 2023-34)	239
Budget Policies and Procedures	241
Debt Management Policies	245
<u>DEMOGRAPHIC STATISTICS</u>	
Miscellaneous Supplemental Information	249
<u>STATISTICAL SECTION</u>	
Principal Taxpayers	255
10 Year - Property Tax Levies and Allocation Thereof	256
10 Year - Property Tax Levies and Collections	258
Revenue Bond Coverage Last Ten Fiscal Year	261
<u>GLOSSARY</u>	265



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of San Juan
Texas**

For the Fiscal Year Beginning

October 01, 2023

Christopher P. Morill

Executive Director

Government Finance Officer Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the **City of San Juan, Texas** for its Annual Budget for the fiscal year beginning October 1, 2023. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as a financial plan, as an operations guide and a communications device.

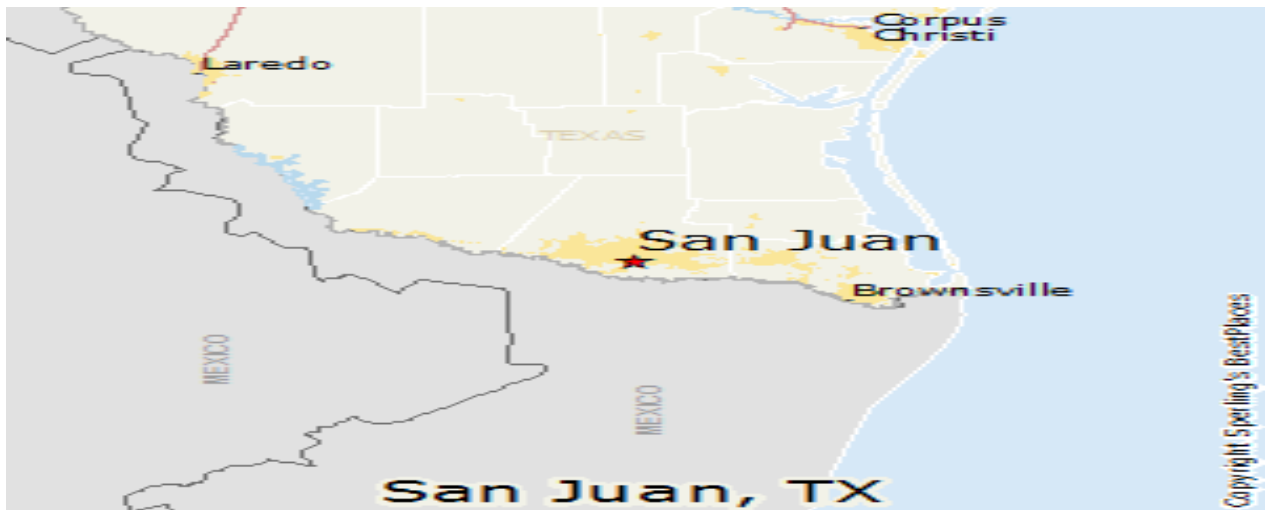
This award is valid for period of one year only. We believe our current budget continues to conform to the program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

THIS PAGE INTENTIONALLY LEFT BLANK

CITY OF SAN JUAN HISTORY

DEMOGRAPHICS

The City of San Juan, Texas, is located on Farm Road 1426 and State Highway Spur 374, about six miles northeast of McAllen in south central Hidalgo County. It is ten miles, sixteen kilometers north of the Mexican Border at the Pharr Reynosa International Bridge over the Rio Grande River, 80 miles inland from the Gulf of Mexico. San Juan Boasts a consumer base of 436,000 within a 10-mile radius. The townsite is on the land that was part of two Spanish grants made in 1767 to Narciso Cabazos and to Jose Maria Balli. The grantees and their heirs occupied the land well into the 1850s, most likely working as subsistence farmers and cattle sheep ranchers.



HISTORY



The town started off with about 175 people.

The City of San Juan was organized in 1909 by John Closner.

John Closner arrived in the Rio Grande Valley in 1883 from Wisconsin. Working on the railroads of the border, he established roots in the valley and was elected county sheriff and count tax assessor. He capitalized on opportunities to buy condemned land for non-payment of taxes, paying approximately .50 cents per acre.

The town was incorporated on December 29, 1917. In 1918 a school building was built. Previously classed had been held in the homes of local residents

By 1895 he initiated the first irrigation system in the area by establishing pumping plant along the river. In 1945 the community reported forty-seven businesses. February 18, 1919, it was titled as a city bay action of San Juan City Commissioners.

CITY OF SAN JUAN HISTORY

DEVELOPMENT

In 1922 the city invested \$42,000 for new waterworks, and in 1924 a cotton compress, a cannery, and a cotton gin were constructed there. In 1945 San Juan had the largest plant in the South for the manufacture of concrete pipe for irrigation, drainage; at the time it also had citrus fruit and vegetable packaging houses, a shippers equipment manufacturing plant, and an iron foundry. The community was also known as the home of the Bougainvillea Trail of Texas.



The Virgen de San Juan del Valle Shrine was constructed in 1954 and immediately attracted many pilgrims and tourists. The city is known for the Basilica of the National Shrine of Our Lady of San Juan del Valle, one of the largest churches in South Texas.



San Juan made international headlines when, on October 23, 1970, Francis B. Alexander smashed a rented single-engine plane into the Virgen de San Juan del Valle Shrine. He reportedly radioed a warning that all Methodist and Catholic churches in the lower Rio Grande Valley should be evacuated, then, twenty minutes later struck the Shrine, which at the time was occupied by more than 130 people. Two priests were able to save the statue of the Virgin, but damages to the Shrine were estimated at \$1.5 million and were a devastating blow to the community.

Questions still remain unanswered as to whether the incident was intentional or accidental. Authorities are unable to provide the public with an answer to this day. The community was unsure of the future of the remainder of the shrine but in April 1980, San Juan again made international headlines when the new shrine was invested in, rebuilt and dedicated to the community; the groundbreaking and opening events were televised ceremonies were shown nationally on the Spanish Information Network.

CITY OF SAN JUAN HISTORY

Continued - DEVELOPMENT

The San Juan Hotel was completed and opened for business in 1920. Its construction reflected the plans of the town's early business leaders to establish San Juan as a Rio Grande Valley commercial center. Originally constructed with little ornamentation, the Mission Revival details were added in 1928. These included the red tiled parapet along with roofline and curvilinear parapet over the entryway.

Two of the most famous owners of the hotel were Lloyd M. Bentsen, Sr., father of U.S. Senator Lloyd Bentsen, and John Closner.

In the late 1960s the building was abandoned and left to deteriorate and be vandalized. In November 1981, the Sigle family of Pharr purchased the hotel and began to complete restoration. The hotel had two stories and 22 guest rooms, a spacious lobby which opened onto a large brick-paved courtyard, a dining room and coffee shop. In addition, the hotel had a swimming pool and patio area on the east side of the property, and another patio with a fountain located on the west side. In the 1980s the courtyard was the site of the annual Miss San Juan Pageant.

The San Juan Hotel is the most haunted infrastructure in all the Rio Grande Valley.



Continued - DEVELOPMENT



The San Juan City Hall Building at 709 S. Nebraska Street is an accumulation of several additions made over the years, beginning with the original two building constructed in 1962. Subsequent additions joined the original two buildings and added more floor space. A recent remodeling substantially integrated all the prior improvements, and the interior was completely reworked to gain floor space from an existing portico on the west side (facing Nebraska Street). The building houses the city's administrative departments such as the offices of the City Manager, City Secretary, Finance Department, and Community Development Department. The Adjacent fire station was built in the early 1970s.

On October 11, 2023 The City of San Juan held it's Grand opening to the new City Hall. The City Hall open its doors to the public on October 1, 2023.

The land to what once was home to a Hospital is where the City Hall stands.

It stands as a modern architectural landmark, embodying sustainability and community engagement. Its spacious design and inviting public areas foster collaboration and accessibility, while a



state-of-the-art facilities enhance government efficiency. This vibrant hub reflects the city's commitment to progress, innovation, and civic pride, creating a welcoming environment for all residents. It also represents the growth and advancement of the City. The building houses the city's administrative departments such as the offices of the

City Manager, City Secretary, Finance Department, Utilities Department, Sanitation Department, Community Development Department and a Café - open to the Public.

The City Hall Building is located at 512 S. Nebraska Street

INTRODUCTORY SECTION

*The **Introductory Section** includes the City Manager's Budget Message. This letter to the Mayor and City Commission outlines the major points of the budget as well as the City's goals and objectives for the coming year. This section also includes the City's organizational chart.*

THIS PAGE INTENTIONALLY LEFT BLANK



Mayor: Mario Garza
Mayor Pro-Tem: Marco “Markie” Villegas
Commissioners: Adina “Dina” Santillan
Ernesto “Neto” Guajardo
Jesus “Jesse” Ramirez

October 1, 2024

The Honorable Mayor
Members of the City Commission
City of San Juan
San Juan, TX 78589

Dear Honorable Mayor and City Commission:

The Annual Operating Budget for Fiscal Year 2024-25 is hereby presented for your consideration and action. The budget contains the proposed service to be provided to the citizens of San Juan during the forthcoming fiscal year. This budget is realistic, attainable and cost-effectively meets not only the existing level of service which you directed City staff to provide and which our citizens have come to expect and deserve, but also addresses the issues that arose during the budget process.

As the elected officials of the community, the City Commission performs a vital role in the policy making and well-being of the community. Policy making will require that the City Commission express its service objective, particularly in terms of the services which it feels will meet the goals for the community. During the 2024-2025 Budget Year, the budget will serve as a guide for financial control and implementation of City Commission policy.

The Fiscal Year 2024-25 budget is targeted to provide the necessary funding to maintain acceptable levels of services in all areas. The proposed budget remains basic to the provision of services determined by the City Commission to be essential to the community.

BUDGET HIGHLIGHTS

No Increase in property tax rate; tax rate for the FYE 2024-2025 \$0.6765 per \$100 assessed valuation remaining the same as Fiscal Year 2023-2024 of \$0.6765 per \$100 assessed valuation.

GENERAL FUND

Additional Personnel:

There will be no additional personnel added for the fiscal year 2024-2025.

709 S. Nebraska Ave. • San Juan, Texas 78589-2649
Phone: (956)223-2200 • Fax: (956) 787-5978

continued - GENERAL FUND

The Classification and Compensation plan will be amended as follows:

One (1) Health Inspector to One (1) Code Enforcement (Planning and Zoning), One (1) Captain to Assistant Police Chief (Police Department).

Decrease of \$22,804 in funding to the Legislative compared to last year for the following:

Other Professional Services	\$	(4,419)
Supplies	\$	(3,870)
Miscellaneous	\$	(14,515)

Increase \$47,585 in the funding to the City Manager compared to last year for the following:

Salaries & Wages/Benefit	\$	11,459
Professional Services	\$	(95,854)
Other Professional Services	\$	1,810
Supplies	\$	(4,350)
Capital Outlay	\$	40,000
Miscellaneous	\$	(650)

Decrease of \$8,133 in funding to the City Secretary compared to last year for the following:

Salaries & Wages/Benefits	\$	6,761
Professional Services	\$	(2,570)
Other Professional Services	\$	(13,514)
Supplies	\$	(2,986)
Miscellaneous	\$	4,176

Increase of \$2,873 in funding to the Municipal Court Department compared to last year for the following:

Salaries & Wages/Benefit	\$	15,163
Professional Services	\$	(13,692)
Other Professional Services	\$	2,915
Supplies	\$	(678)
Miscellaneous	\$	(835)

Increase of \$22,969 in funding to the Finance Department compared to last year for the following:

Salaries & Wages/Benefit	\$	31,974
Professional Services	\$	(3,500)
Other Professional Services	\$	425
Supplies	\$	(2,055)
Miscellaneous	\$	(3,875)

Increase of \$77,082 in funding to the Planning & Zoning Department compared to last year for the following:

Salaries & Wages/Benefit	\$	50,405
Professional Services	\$	30,200
Other Professional Services	\$(	700)
Supplies	\$	2,368
Capital Outlay	\$(	6,000)
Miscellaneous	\$	809

Increase of \$125,257 in funding to the Police Department compared to last year for the following:

Salaries & Wages/Benefit	\$	278,542
Professional Services	\$	22,644
Other Professional Services	\$	13,057
Supplies	\$	55,945
Capital Outlay	\$(	28,502)
Debt Service - Lease Payment	\$(	216,003)
Miscellaneous	\$(	426)

Increase of \$44,383 in funding to the Fire Department compared to last year for the following:

Salaries & Wages/Benefit	\$	145,446
Professional Services	\$(	1,600)
Other Professional Services	\$(	62,083)
Supplies	\$(	2,350)
Capital Outlay	\$(	34,971)
Debt Services	\$	3,301
Miscellaneous	\$(	3,360)

Increase of \$16,266 in funding to the Streets Division compared to last year for the following:

Salaries & Wages/Benefit	\$	43,757
Professional Services	\$(	2,802)
Other Professional Services	\$	30,026
Supplies	\$	1,285
Capital Outlay	\$(	45,000)
Miscellaneous	\$(	11,000)

Decrease of \$21,593 in funding to the Central Garage Division compared to last year for the following:

Salaries & Wages/Benefit	\$	15,539
Other Professional Services	\$	192
Supplies	\$(	8,710)
Capital Outlay	\$(	29,000)
Miscellaneous	\$	386

Increase of \$120,238 in funding to the Parks and Recreation Department compared to last year for the following:

Salaries & Wages/Benefit	\$	191,192
Professional Services	\$	1,700
Other Professional Services	\$	25,540
Supplies	\$	5,133
Debt Services	\$(	2,427)
Miscellaneous	\$(	100,900)

Increase of \$73,691 in funding to the Building Maintenance compared to last year for the following:

Salaries & Wages/Benefit	\$	55,475
Other Professional Services	\$	10,348
Supplies	\$	4,628
Capital Outlay	\$	3,240

Decrease of \$120,100 in funding to the Library Department compared to last year for the following:

Salaries & Wages/Benefit	\$	27,872
Professional Services	\$	1,740
Other Professional Services	\$	4,274
Supplies	\$	1,280
Capital Outlay	\$(	116,000)
Miscellaneous	\$(	390)

Increase of \$243,887 in funding to the Administration Department compared to last year for the following:

Professional Services	\$	17,512
Other Professional Services (Insurance)	\$	15,913
Supplies	\$(	179)
Debt Service	\$(	3,200)
Miscellaneous	\$	213,840

Increase of \$7,397 in funding to the Human Resources compared to last year for the following:

Salaries & Wages/Benefit	\$	14,006
Professional Services	\$(	1,500)
Other Professional Services	\$(	6,279)
Supplies	\$	350
Miscellaneous	\$	820

Decrease of \$23,901 in funding to the Information Technology compared to last year for the following:

Salaries & Wages/Benefit	\$	23,601
Professional Services	\$(	2,398)
Other Professional Service	\$	7,710
Supplies	\$(	18,374)
Capital Outlay	\$(	11,500)
Miscellaneous	\$(	22,940)

Decrease of \$58,649 in funding to the Emergency Management Department compared to last year for the following:

Other Professional Services	\$	600
Supplies	\$(	45,645)
Capital Outlay	\$(	13,604)

Increase of \$76,605 in funding to the Animal Control Department compared to last year for the following:

Salaries & Wages/Benefit	\$	3,021
Other Professional Services	\$	5,084
Supplies	\$	12,310
Capital Outlay	\$(	10,960)
Miscellaneous	\$	67,150

SANITATION BUDGET HIGHLIGHTS

Additional Personnel:

One (1) Crew Leader

The Classification and Compensation plan will be amended as follows:

Two (2) Light Equipment Operator to Medium Equipment Operator:

SANITATION FUND

Increase of \$232,060 in funding to the Organizational compared to last year for the following:

Professional Services (Insurance)	\$	10,625
Other Professional Service	\$	21,243
Debt Service	\$	200,192

Increase of \$170,276 in funding to the Sanitation Department compared to last year for the following:

Salaries & Wages/Benefit	\$	167,061
Professional Services	\$(	26,000)
Other Professional Services	\$	36,529
Supplies	\$(	34,311)
Capital Outlay	\$	15,000
Miscellaneous	\$	11,997

UTILITY BUDGET HIGHLIGHTS

Additional Personnel:

There will be no additional personnel added for the fiscal year 2024-2025.

The Classification and Compensation plan will be amended as follows:

Salary adjustment to two (2) Utility Billing Cashiers (Utility Billing and Collection) . .

UTILITY FUND

Increase of \$13,702 in funding to the Utility Billing & Collection compared to last year for the following:

Salaries & Wages/Benefit	\$	17,248
Professional Service	\$	1,350
Other Professional Service	\$	6,818
Supplies	\$	8,102
Miscellaneous	\$(	47,220)

Decrease of 201624 in funding to the Utility Administration compared to last year for the following:

Salaries & Wages/Benefit	\$	20,239
Professional Services	\$(	231,250)
Other Professional Services	\$	1,716
Supplies	\$	2,648
Miscellaneous	\$	5,023

Decrease of \$358,546 in funding to the Water Plant compared to last year for the following:

Salaries & Wages/Benefit	\$	41,911
Professional Services	\$(	3,163)
Other Professional Services	\$(	278,942)
Supplies	\$(	133,506)
Capital Outlay	\$	34,848
Miscellaneous	\$(	19,694)

Decrease of 86,076 in funding to the Water Distribution compared to last year for the following:

Salaries & Wages/Benefit	\$	36,262
Professional Services	\$(	2,500)
Other Professional Services	\$	1,366
Supplies	\$(	36,181)
Capital Outlay	\$(	84,500)
Miscellaneous	\$(	523)

Decrease of 243,280 in funding to the Sewer Collection compared to last year for the following:

Salaries & Wages/Benefit	\$	35,732
Professional Services	\$(	5,000)
Other Professional Services	\$(	286,251)
Supplies	\$	12,155
Miscellaneous	\$	84

Decrease of \$115,256 in funding to the Sewer Plant compared to last year for the following:

Salaries & Wages/Benefit	\$	15,681
Professional Services	\$(	14,000)
Other Professional Services	\$(	54,080)
Supplies	\$(	22,635)
Capital Outlay	\$(	15,,000)
Miscellaneous	\$(	25,222)

Increase of \$21,164 in funding to the Organizational compared to last year for the following:

Professional Services	\$(	264)
Other Professional Services	\$	21,428

STORM WATER FUND

Decrease of \$4,146 in funding to the Storm Water compared to last year for the following:

Salaries & Wages/Benefit	\$	21,697
Other Professional Services	\$(	7,382)
Supplies	\$(	3,849)
Miscellaneous	\$(	14,612)

MISCELLANEOUS GRANTS

The City Miscellaneous Grant Fund includes two (2) Patrol Officers from the (COPS Grant).

PARKS DEVELOPMENT FUND

The Parks Development Fund will be funding the amount of \$233,000 for the purchase of Baseball and Basketball Scoreboards, a Boxing Training Frame, a Volleyball System and two (2) Zero Turn Tractors for continuous maintenance of City Parks .

The fund balance for the General Fund is projected to be 40% of the projected expenditures for Fiscal Year ending on September 30, 2024. The Solid Waste Fund and Utility Fund continue to remain financially stable. The Budget Ordinance is attached for your consideration.

CITY'S MISSION

The City believes that this budget is realistic and can be achieved to provide the service levels necessary to meet the immediate needs of the community. As part of the budget development process, the City Commission and staff deliberated over what the City's mission and goals would be. As a result of these meetings, the following has been adopted as the City of San Juan's mission statement.

The City of San Juan strives to improve the quality of life for all by providing affordable, consistently reliable, quality services so that all its citizens can realize their full potential.

BUDGET PROCESS

- The budget process begins by the Department of Finance on April 15, 2024, with the distribution of budget forms to all department heads who then prepare their requests and submit them to the Department of Finance.
- After all the budget requests have been received, the City Manager together with the Director of Finance begins the Budget Session/Meetings one (1) on one (1) with each department head from June 27, 2024 thru July 5, 2024 to review the received requests and compare with the projected revenues for the budget year. At this point there are adjustments made to the budget to adjust expenditures to ensure that the requested amounts are reasonable (not too high or unrealistically low). Revenue projections are also reviewed with the City Manager as necessary adjustments are made. As is always the case, budget request will inevitably exceed projected revenues and items that are not considered to be priority items are removed from the budget while other items are left in to be considered by the City Commission. The resulting budget document is then submitted to the City Commission and filed with the City Secretary to be made available for public inspection.
- When the proposed budget has been submitted, One (1) Budget Workshops was held on August 24, 2024 to discuss the Proposed Budget. The Commission had an opportunity to give staff direction concerning the budget and to voice concerns.
- On the tax rate during public hearings, the City Commission listens to comments from the public and announce the meeting date when they will adopt the tax rate. A public hearing is also scheduled for the budget at the same meeting when the tax rate is adopted.
- When the tax rate is adopted on the first reading it is considered as a final adoption according to state law. However, the City by ordinance is required to have two readings of the budget and tax ordinances in order to be adopted by the City. The tax rate and budget are approved at a Regular City Commission Meeting.

Budget Amendments

The City Manager is authorized to transfer budgeted amounts within individual departments or divisions. Any amendment which transfers budget amounts between two or more departments or divisions, or that increases budget expenditures within a department or fund must be placed on a meeting agenda for approval by the City Commission.

Basis of Budgeting

The budget for general government fund types is prepared on a modified accrual basis. General governmental fund types include: General, Debt Service, Hotel /Motel, Capital Projects Funds. Under the modified accrual basis, obligations of the City (ie: outstanding purchase orders) are budgeted as expenditures, but revenues are recognized only when they are measurable and available. Revenues are considered available when they are collectible during the current period, and the actual collection will occur either during the current period or after the end of the period, but in time to pay current year-end liabilities.

In contrast, Enterprise Funds are budgeted on a full accrual basis. Enterprise funds include: Sanitation and Utility Funds. The full accrual basis recognizes expenses when a commitment is made (ie: purchase order issued), but revenues are also recognized when they are obligated to the City (ie: fees are recognized as revenue when bills are produced).

The Comprehensive Annual Financial Report (CAFR) shows the status of the City's finances on a basis consistent with generally accepted accounting principles (GAAP). In most cases this conforms to the way the City prepares its budget. One exception is depreciation (for Enterprise Funds) which is not included in the budget. However, included in the CAFR for audit purpose.

Financial Policies

A good way to ensure that the City achieves its goals is to put in place sound financial policies. Below are some of the key financial policies that guide the budget process and financial administration of the City.

- Current revenues plus available fund balance should be sufficient to support current operating expenditures.
- Ongoing monitoring of the budget will take place on a ongoing basis to assure compliance with the budget. This is achieved through the use of financial software.

Investment Policy

The investment policy implemented by the City has safety as its first priority, followed by liquidity (ensuring the availability of cash when needed) and yield. The City does not put money into speculative investments. However, holds and interests all purchases until maturity. The goal is to earn as much interest as prudently possible between the time the funds become available to the City and when they are needed to pay City obligations.

Capital Expenditures

The useful life of assets purchased with debt proceeds must not be longer than the related debt service payment schedule. We strive to maintain the City's assets at a level that will minimize maintenance and replacement costs. The City will continue to use operating funds for capital projects, when possible, in order to minimize the need to borrow funds.

Property Tax and User Fee Rates Issues

Property Tax Rate (Decrease)

The City of San Juan is not immune to the faltering economy recession. In order to maintain the same level of services and allow for the continuing growth of the community, the City's tax rate as year 2024-2025 will remain the same as Fiscal Year 2023-2024 at \$0.6765 per \$100 valuation. The tax rate for General Fund Operations will be \$0.4608 and \$0.2157 for Debt Service requirements.

No Increase in property tax rate.

Water Rate (No Increase)

There will be no increase on water rates. The base water rate and the different tiers for water usage are the same as the 2023-2024 Fiscal Year.

Sewer Rate (No Increase)

There will be no increase on sewer rates for Fiscal Year 2024-2025.

Infrastructure

The City will continue to use funds allocated from the Hidalgo County's Urban County Program to undertake much needed street improvement projects. The City has committed fiscal year 2024 and 2025 funds to repair several residential streets. While the needs of the City are many, the opportunity to begin the process of upgrading streets through an outside funding mechanism is a first step to an annual street repaving program. The City of San Juan adopted a resolution proposing to fund roadway improvements utilizing funds through the mentioned Urban County Program (UCP).

The fiscal year 37 (2025) project involve on Street Improvements. Project consist of street paving (overlay) within the same City of San Juan limited to the adjacent/abutting streets within the same general vicinity and related appurtenances. Locations: Gardenia Drive (from San Martin Street to Eldora Road).

The fiscal year 38 (2025) project involve Street Improvements. Project consist of streets paving overlay within the City to include, but not limited to adjacent/abutting streets within the same general vicinity and location. San Francisco Street (from Guadalupe Drive to Santa Fe Street), San Cristobal Street (from Guadalupe Drive to Sgt. Leonel Trevino Road), Santa Fe Street (From San Francisco Street to San Roman Street).

In September 2015, the City entered into an interlocal agreement with the County of Hidalgo and with the City of Alamo to reconstruct and widen Cesar Chavez Road into a 5-lane roadway with drainage, curb and gutter and new sidewalks between Nolana Avenue and US Business 83. This is a \$25,000,000.00 project with the City of San Juan contributing \$1,000,000.00, the City of Alamo contributing \$1,000,000.00, and the County of Hidalgo contributing \$3,500,000.00. The rest of the funds will come from Category 7 Federal funds administered through the Hidalgo County Metropolitan Planning Organization (MPO). This project is anticipated to be completed in the year 2025.

In April 9, 2019, the City Commission approved the issuance of Bonds Series 2019 and 2019A for the rehabilitation of Waste Water Plant and Lift Station 13 respectively. Construction will begin fall of 2021. The cost of the project totaled \$9.8 million. The Waste Water Plant is estimated to cost \$766,949 and is 100% final completion.

In August 24, 2021, the City Commission approved the issuance of the Certificates of Obligation Bond 2021 for the purpose of the Construction of a Fire Station (an estimate \$4.6 million project), Phase I Parks and Recreation Facility, Heavy Equipment for the Solid Waste and Public Works.

In June 13, 2023, the City Commission approved the issuance of the Certificate of Obligation Bond 2023 for the purpose of the Construction of Phase II Parks and Recreation Facility, (an estimate \$4.0 million project) Heavy Equipment for the Solid Waste, Public Works and Public Utility.

In September 10, 2024, the City Commission approved the issuance of the Certificates of Obligation Bond 2024 for the purpose of Street Improvements, Parks and Recreation Facilities, Law Enforcement Facilities, acquiring Vehicles, Heavy Machinery and Equipment for Sanitation for the total amount of \$13,395,000.

Culture and Recreation

Liberty Park

The park was created as a tribute to all veterans of military service. The land was donated by Mr. Jim Shawn, a local businessman in San Juan. “North San Juan Park” has also been recognized as one of 2008 Texas Best “Backyard” Wildlife Habitats by The National Wildlife Federation and Texas Parks & Wildlife Department. A granite war memorial engraved with the names of servicemen from San Juan who died while on active duty in World War II, Korean War and the Vietnam War was added in 2009. The park is used to celebrate the activities and ceremonies honoring veteran of all wars, as well as other patriotic events during the year.

Basilica of Our Lady of San Juan Del Valle Shrine

The City of San Juan is most commonly known for the “Basilica of Our Lady of San Juan Del Valle National Shrine”, a temple surrounded by a ¾ mile walking trail that displays the 14 “Stations of the Cross” with 30 life-size statues that attracts on average, 1.3 million local, national and international visitors annually. The National Conference of Catholic Bishops designated Our Lady of San Juan Del Valle a National Shrine on March 24, 1998 and the following year, on June 12, 1999, Pope John Paul II designated it as a minor Basilica.

Library

On Saturday, November 12, 2011, the San Juan Memorial Library (SJML) opened its doors with a 16,500 sq. ft. building. The SJML has a computer laboratory with 50 computers, 15 laptops for library use only, four computers in the children’s area, two study rooms, and a training room. The San Juan Memorial Library has 42,507 items in the collection; the building features a multipurpose room adjacent to the library which is used for meetings and for the City Commission meetings.

SAN JUAN MEMORIAL LIBRARY – 2024 DATA SHEET

	OCTOBER- DECEMBER	JANUARY- MARCH	APRIL- JUNE	JULY- SEPTEMBER	TOTAL
GATE COUNT	4,326	5,426	6,273	5,939	21,964
CIRCULATION	2,588	2,649	3,053	3,899	12,189
PUBLIC COMPUTER SESSIONS	1,602	1,664	1,177	1,693	6,136
PROGRAM/ATTENDANCE	8/123	29/373	53/796	67/1037	157/2329
TOTAL LIBRARY CARDS ISSUED	141	173	183	221	718
TOTAL ITEMS IN COLLECTION	43,487	43,719	43,637	43,689	43,689
REFERENCE-TOTAL QUESTIONS	736	989	1,858	2,002	5,585
TOTAL REVENUE	\$2,341.09	\$2,671.06	\$2,518.05	\$3,330.68	\$10,860.88

Personnel Issues Included in the Citywide Budget

Budgeted Positions:

The budgeted positions are allocated, as presented in the following table:

	<u>Full Time Positions</u>	<u>Part Time Positions</u>	<u>Seasonal Positions</u>
<i>General Fund:</i>			
City Manager	3	-	-
City Secretary	4	-	-
Municipal Court	4	-	-
Finance	8	-	-
Planning and Zoning	13	-	-
Police	69	-	-
Fire	36	-	-
Streets & Alleys	11	-	-
Central Garage	5	-	-
Parks and Recreation	17	-	138
Building Maintenance	10	-	-
Library	6	1	-
Human Resources	4	-	-
Information Technology	9	-	-
Animal Control	2	-	-
<i>Total General Fund</i>	<i>201</i>	<i>1</i>	<i>138</i>

<i>Solid Waste Fund:</i>			
Sanitation	37	1	-
<i>Total Solid Waste Fund</i>	37	1	-
<i>Misc. Grants Fund</i>			
Police	2	-	-
<i>Total Misc. Grants</i>	2	-	-
<i>Storm Water Fund</i>			
Storm Water	8	-	-
<i>Total Storm Water Fund</i>	8	-	-
<i>Utility Fund</i>			
Utility Billing	9	-	-
Utility Administration	5	-	-
Water Plant	12	-	-
Water Distribution	7	-	-
Sewer Collection	8	-	-
Sewer Plant	6	-	-
<i>Total Utility Fund</i>	47	-	-
<i>Total All Funds</i>	295	2	138

Retirement System

All full-time City employees are included in a defined contribution retirement plan administered by the Texas Municipal Retirement System (TMRS). TMRS has advised the City that the contribution rate for the calendar year 2025 is 4.66% of employee compensation.

Health Insurance

The City provides health insurance to all its full-time employees through Blue Cross Blue Shield of Texas. This year, the City's cost of providing health insurance to its employees for the FYE 2024-2025 will be at \$602.09.

THE FISCAL YEAR 2024-2025 BUDGET- AS A WHOLE

Overall Budgetary Basis of Accounting

The budget basis that the City has adopted by past practice is the modified accrual basis for all governmental fund types. The accrual basis has been adopted for the proprietary fund types, with some modifications, principally the inclusion of debt principal payments and capital outlay as expenses and not making provision for depreciation expense(s). Under accrual accounting, transactions and events are recognized as revenues/gains or expenses/losses when they occur, regardless of the timing of related cash flow. On the other hand, under the modified accrual basis, not only must the underlying revenue transaction have occurred, but also the related cash flow must take place within a short enough period to have an effect on current spendable resources. Therefore, revenues must be both, measurable and available to liquidate

liabilities on the current period. Expenditures generally are recognized when an event or transaction is expected to draw upon current spendable resources. This budget has been prepared in accordance with this basis of accounting.

Revenue and Operating Transfers In

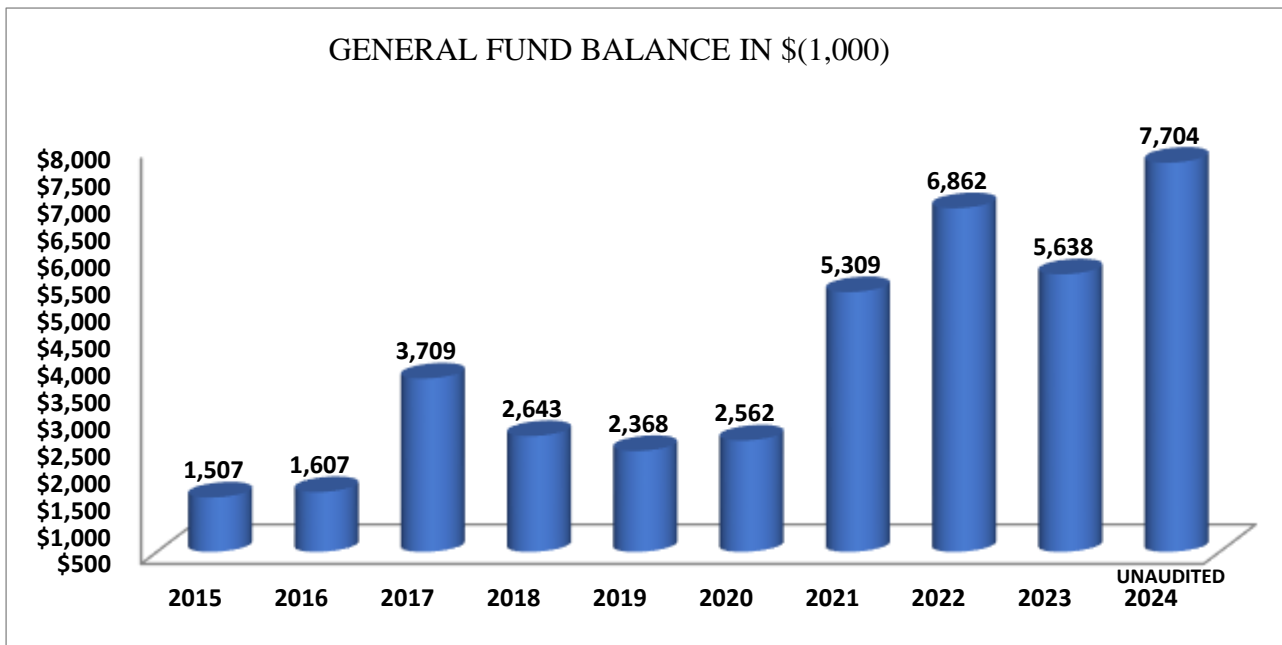
For the 2024-2025 Fiscal Year Budget, the City’s overall budgeted Revenues and Transfers in total \$60,141,971. Total revenues amount to \$34,800,594; the General Fund is estimated to generate \$18,805,791 or 54.04%, Sanitation \$4,473,800 representing 12.86%, Utility Fund \$5,147,427 accounting for 14.79%, Debt Service Fund \$4,171,457 or 11.99% and all other funds \$2,202,119 or 6.33%.

Expenditures and Operating Transfers Out

Expenditures and Transfers Out are budgeted at \$34,718,360 excluding capital projects. Of the total expenditures, the General Fund appropriations amount to \$18,805,791 (54.17%), Sanitation, \$4,473,800 (12.89%), Utility Fund \$5,147,427 (14.83%), Debt Service Fund \$3,687,873 (10.62%) and all other funds \$2,603,469 (7.50%).

Fund Balances

It is the City’s policy to maintain a balanced budget. While no established criteria to determine what an adequate fund balance is, many cities use budgeted expenditures to estimate a comfortable level of fund balance. Many cities use three (3) months of budgeted operating expenditures, as an adequate level of fund balance. During the 2024-2025 Fiscal Year Budget, the City Commission agreed to establish minimum levels of unreserved fund balance in various operating funds, to two (2) months operating expenditures. Using this as an acceptable measure and based on this year’s adopted budget figures, the projected level of Unreserved Fund Balance in each of the operating funds is as follows: General Fund is projected to have a Year-End Fund Balance of \$7,704,317, Sanitation Fund is projected to have a unrestricted Year-End Fund balance of \$4,430,062, Utility Fund is projected to have a total unrestricted net asset balance of \$8,482,222, and the Debt Service Fund Balance is projected to have a Fund Balance of \$2,615,258.



SUMMARY

We believe that this budget is realistic, attainable and cost-effectively meets not only the existing levels of services provided, but also addresses issues that may arise during the upcoming year. The Budget will be closely monitored as to the performance of revenues and expenditures, compliance within the appropriated limits, with monthly reports provided to the City Commission and City Manager.

The Fiscal Year 2024-2025 Budget process and preparation has taken numerous hours and many challenges in order to meet the current and future financial constraints. The staff and myself will continue to work together to maximize efficiencies and obtain the desired objectives. Through the guidance from the City Commission, we foresee that the Fiscal Year 2024-2025 Budget will meet the City Commission's goals to better service the citizens of San Juan.

In closing, I want to thank the entire City staff for their contributions and efforts during the budget process and the preparation of this document. Additionally, I want to thank the Mayor and City Commission for their continued support. As always, the City of San Juan welcomes and appreciates your comments.

Respectfully Submitted,

A handwritten signature in blue ink, appearing to read "Ben Arjona".

Benjamin Arjona
City Manager

EXECUTIVE SUMMARY

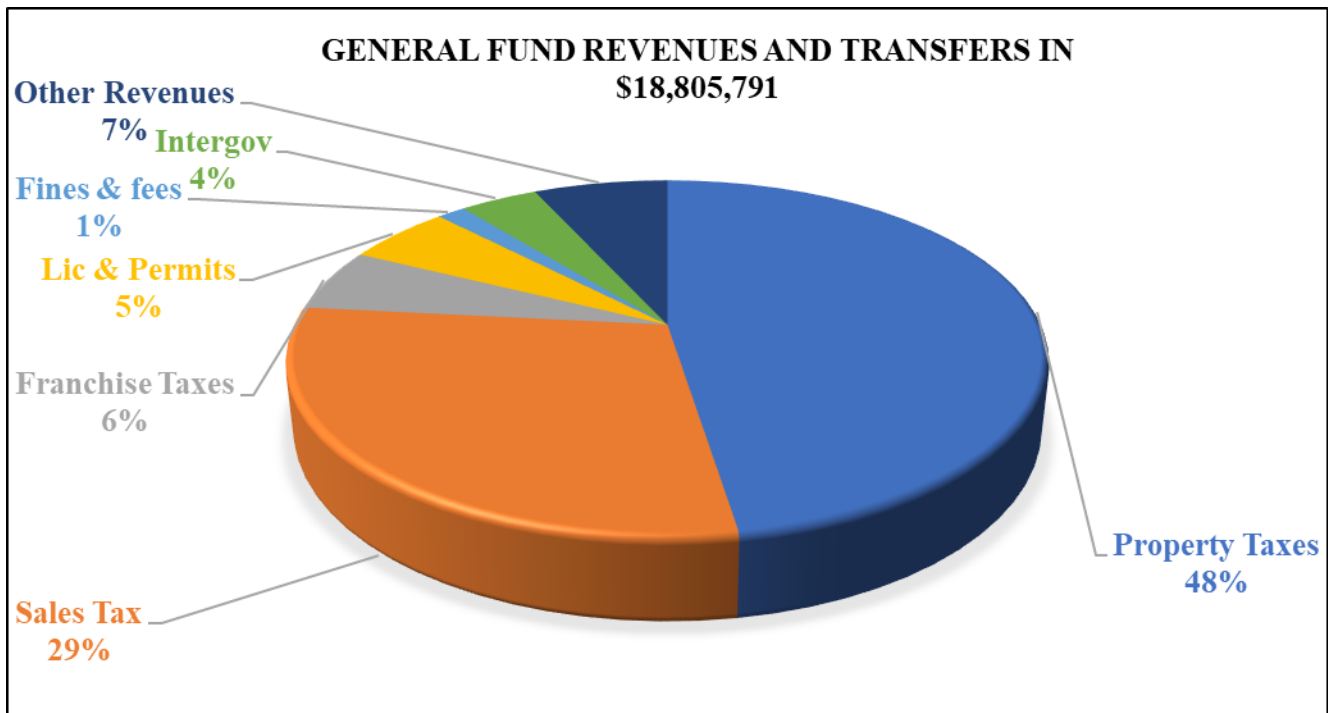
GENERAL FUND

General Fund

The General Fund of the City is used to account for resources associated with government, which are not required to be accounted in another fund

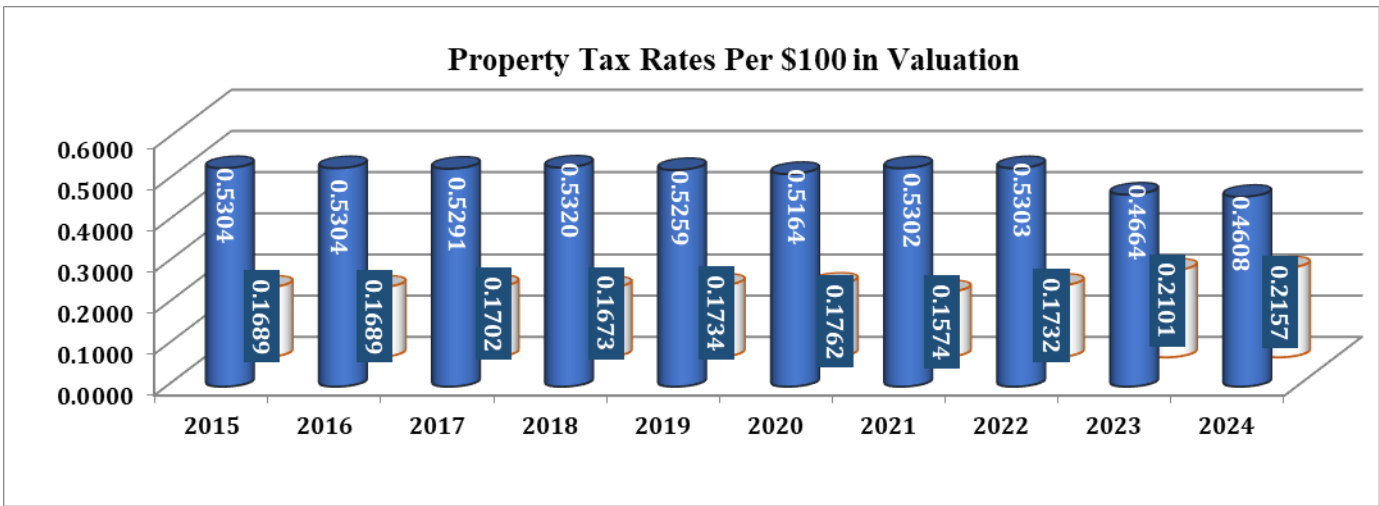
Revenues

For the Fiscal Year 2024-2025 Budget, General Fund Revenues and Transfers In are budgeted at \$18,805,791 an increase of \$1,171,765 from last year's budgeted figure of \$17,634,026.



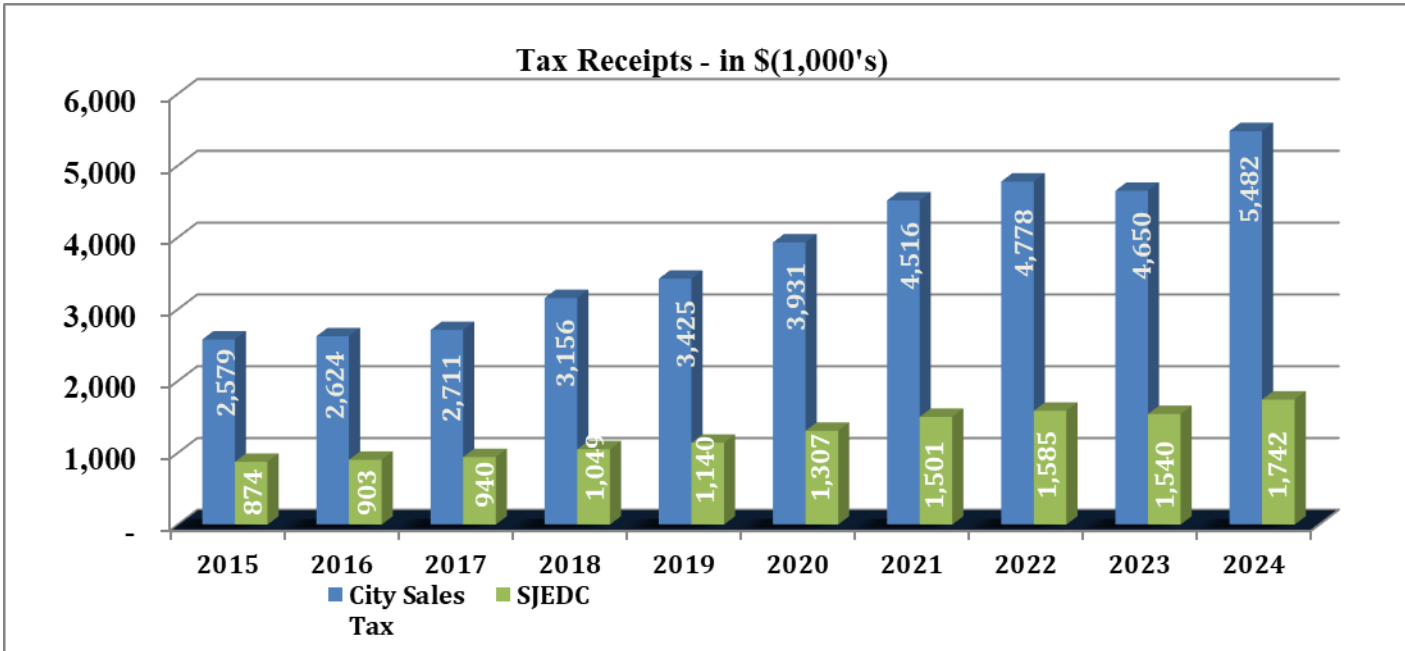
Current Property Tax

The State of Texas limits the ad valorem tax rate to \$2.50 per \$100 valuation. Other than the amount resulting from such a rate limitation, there is no legal debt limit. The property tax rate will remain to \$0.6765 per \$100 valuation, while taxable assessed value as determined by the Hidalgo County Appraisal District, increased from \$1,772M to \$1,988M, .89% the freeze adjusted taxable value decreased from \$1,561 to \$1,535 to -.98%. The portion of the tax rate allocated for debt service (I & S rate), the related revenues of which are reflected in the Debt Service Fund, increased to .2157/\$100 valuation. The tax rate dedicated for General Fund operations (M & O rate) decrease to .4608/\$100 valuation. The M & O and I & S combined budgeted for the collection of current property tax was determined by using the certified taxable assessed value, the appropriate tax rate and an assumed collection rate of 98%.



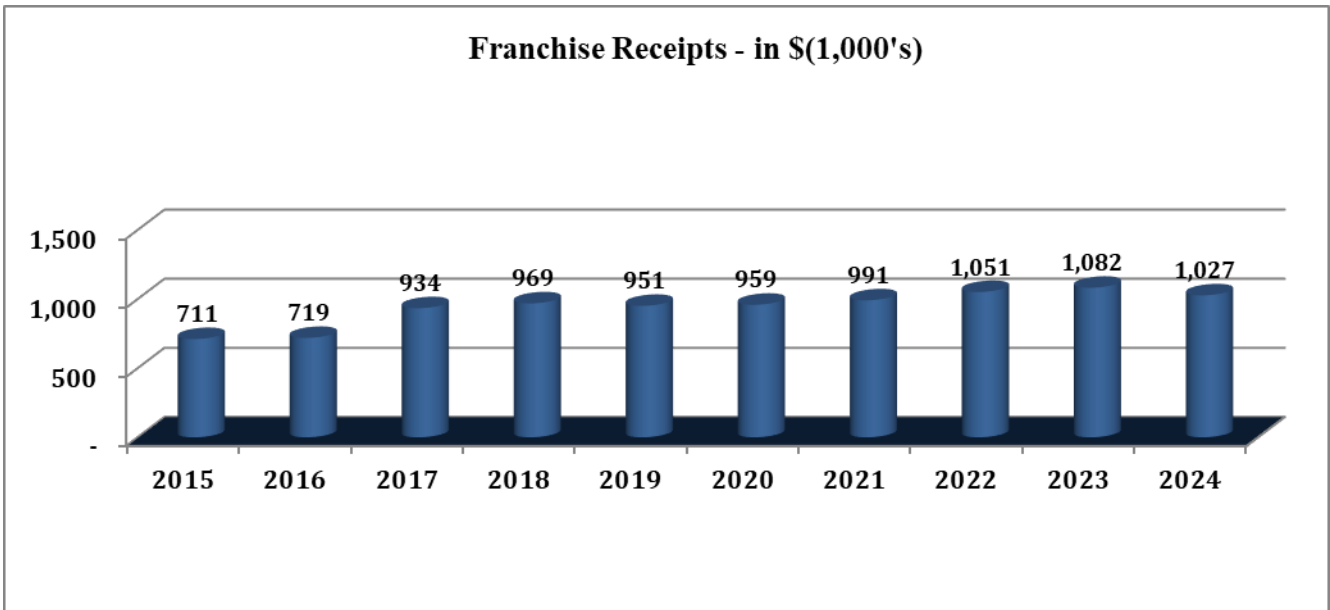
Sales Tax

Another major revenue source for the City is in the area of Sales Tax. This year’s estimate is at \$7,256,209. The City’s sales tax rate of two percent (2%) includes fifty percent (50%) of one percent (1%) to be used for economic development. This fifty percent (50%) is assigned to the City’s Economic Development Board to fund authorized under the 4B designation approved by the citizens of San Juan in 1996.



Franchise Taxes

Franchise Taxes, which reflect an increase from last year, are collected from the electric, gas, telephone, Sanitation, and cable companies doing businesses within the City, the largest of which is the electric company providing fifty (58%) of this category’s revenues. Utility companies pay cities for the use of right-of-way’s based on the charges to the consumer.

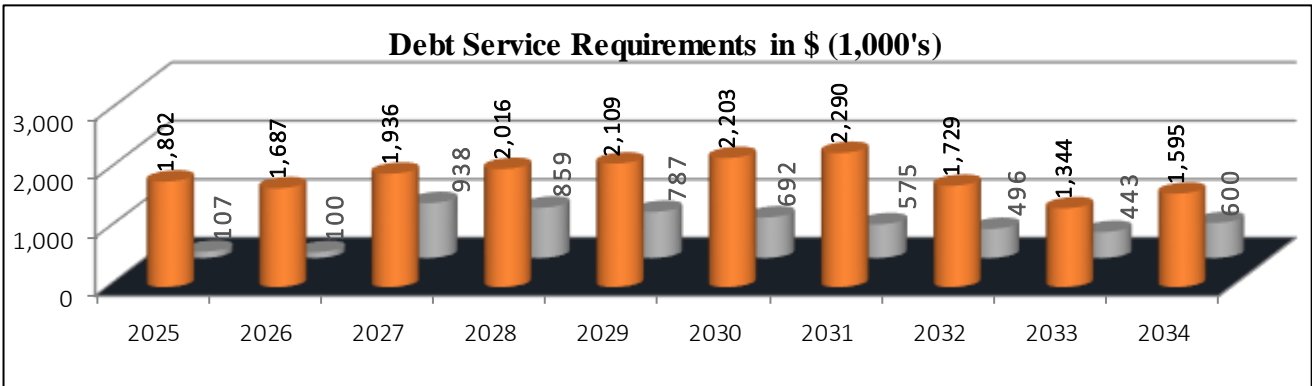


DEBT SERVICE FUND

Debt Service Fund

The Debt Service Fund provides for payment of bond principal, interest and paying agent fees. An ad valorem tax rate is applied to the tax levy, which will generate the funds required to pay principal and interest as it comes due.

For the Fiscal Year 2024-2025 Budget, debt service requirements totaled \$3,687,873. The I & S portion of the property tax rate for 2024-2025 is at 0.2157 per \$100 valuation, projecting a collection rate of 98%. Current property tax revenues, in addition to the delinquent tax collections, penalties, interest, and transfers-in, will generate the needed revenues to meet the debt payment requirements.



Revenue Bond Issues

The Debt Service Fund, other than general obligation bonds, are established by Ordinance authorizing the issuance of revenue bonds. The fund provides for payment of bond principal, interest, paying agent fees and a Debt Service Reserve as a sinking account each year. Revenues of the activity related to the purpose of each bond issue are pledged as security for the repayment of these bonds.

Bond Reserves Funds- Revenue Bond Issues

The Bond Reserve Fund is established by Ordinance authorizing the issuance of revenue bonds.

The City maintains required bond reserves in a separate Bond Reserve Fund as directed by Ordinance. This is currently done with a bank in an interest earning bearing account in an amount equal to the average annual debt service over the coming five (5) years. This investment is held in the name of the City of San Juan Utility Bond Reserve Fund, with all interest earned by this certificate of deposit, deposited to the Utility M & O Fund.

ENTERPRISE FUNDS

Sanitation Fund

The Sanitation Fund is used to account for the provision of sanitation services to the residents of the City of San Juan. All activities necessary to provide such services are accounted for in this Fund, including garbage pick-up, brush collection, recycling operations and administration.

Operating revenues for this Fund are budgeted at \$4,473,800. Operating expenses for this Fund are projected at \$4,473,800. Retained Earnings for September 30, 2024 is projected to be \$4,430,062.

Utility Fund

The Utility Fund is used to account for the revenues and expenses of water and wastewater services provided to the citizens of San Juan. All activities associated with the delivery of treated water and the collection of wastewaters, including operations, maintenance, billing and collections and system administration are included in this Fund.

During the development of the Fiscal Year 2018-2019 Budget, the City reviewed the rates for both water and wastewater. The City decided to except the rates, but not to implement the rates as recommended in the rate study completed by Willdan Financial Service in September 2019. Willdan Financial Service is a company with offices in Frisco, Tx. The Study was a water and wastewater fees cost of service study with long term financial plan.

Operating revenues for this Fund are budgeted at \$5,147,427. Operating expenses for this Fund are projected at \$5,147,427. Retain Earnings for September 30, 2024 is projected to be \$8,482,222.

THIS PAGE INTENTIONALLY LEFT BLANK



CITY OFFICIALS

Approved Budget
FYE: 2024-2025



Mayor
Mario Garza



Mayor Pro-Tem
Marco "Markie" Villegas



Commissioner
Jesus "Jesse" Ramirez



Commissioner
Ernesto "Neto" Guajardo



Commissioner
Adina "Dina" Santillan



City Manager
Benjamin Arjona



Finance Director
Leroy Gonzales

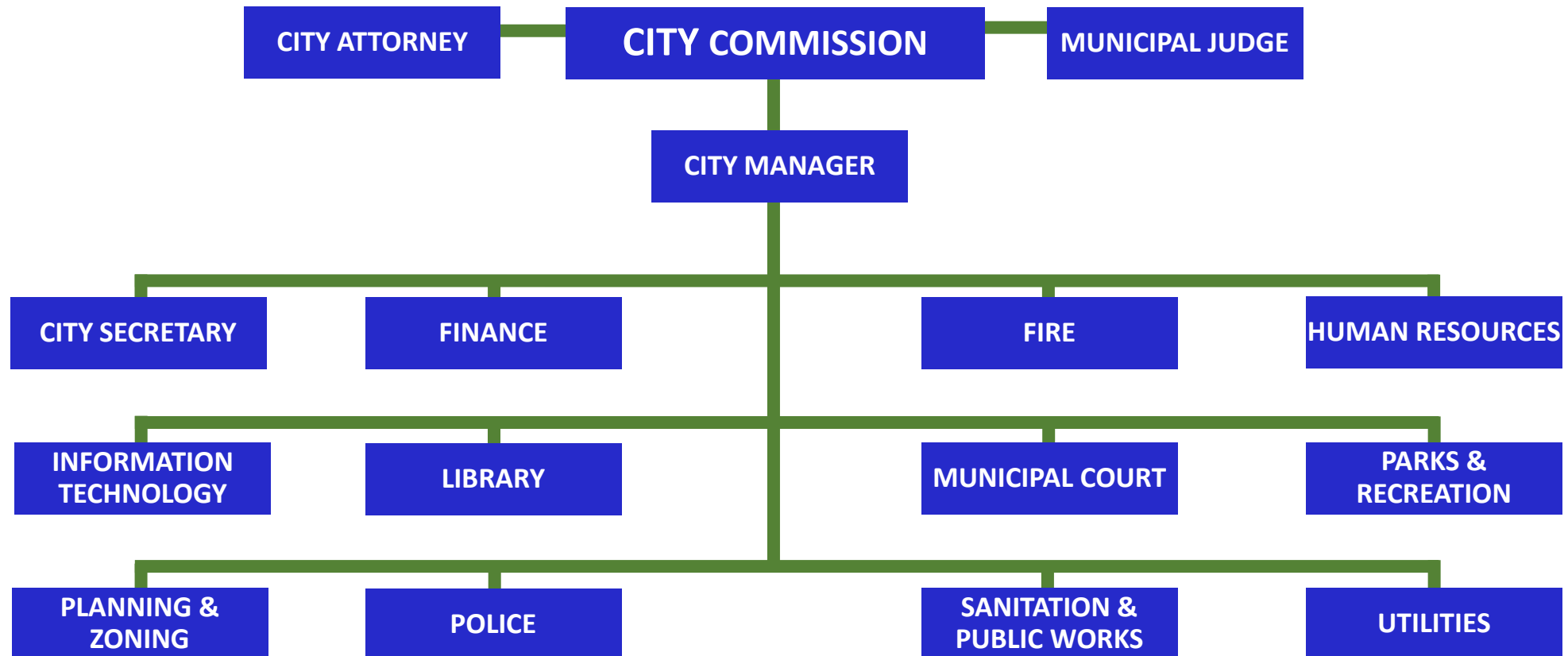


City Secretary
Brenda Escalante

THIS PAGE INTENTIONALLY LEFT BLANK



CITY OF SAN JUAN ORGANIZATIONAL CHART 2024 - 2025



THIS PAGE INTENTIONALLY LEFT BLANK

**SUMMARY OF AUTHORIZED POSITIONS
FULL-TIME EQUIVALENTS**

POSITIONS BY DEPARTMENT	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
410 City Manager	2	2	3	3
420 City Secretary	3	4	4	4
430 Municipal Court	4	4	4	4
440 Finance	7	8	8	8
450 Planning	11	12	13	13
460 Police	68	68	69	69
470 Fire Suppression	36	36	36	36
480 Street, Alley, Other	10	11	11	11
490 Central Garage	5	5	5	5
500 Parks Department	18	73	72	155
520 Building Maintenance	8	9	9	10
530 Library	7	7	7	7
570 Human Resources	4	5	4	4
580 Information Technology	8	9	9	9
602 Health & Welfare - Animal Control	2	2	2	2
Total General Fund	193	255	256	340
601 Storm Water	8	8	8	8
Total Storm Water	8	8	8	8
700 Sanitation	32	32	37	38
Total Sanitation	32	32	37	38
441 Utility Billing	7	8	8	9
451 Utility Administration	2	5	5	5
600 Water Plant	12	12	12	12
610 Water Distribution	6	7	7	7
620 Sewer Collection	8	8	8	8
630 Sewer Plant	6	6	6	6
Total Utility Fund	41	46	46	47
GRAND TOTAL POSITIONS	274	341	347	433

City of San Juan, Texas
Budget Summary For Fiscal Year 2024-2025 by Fund

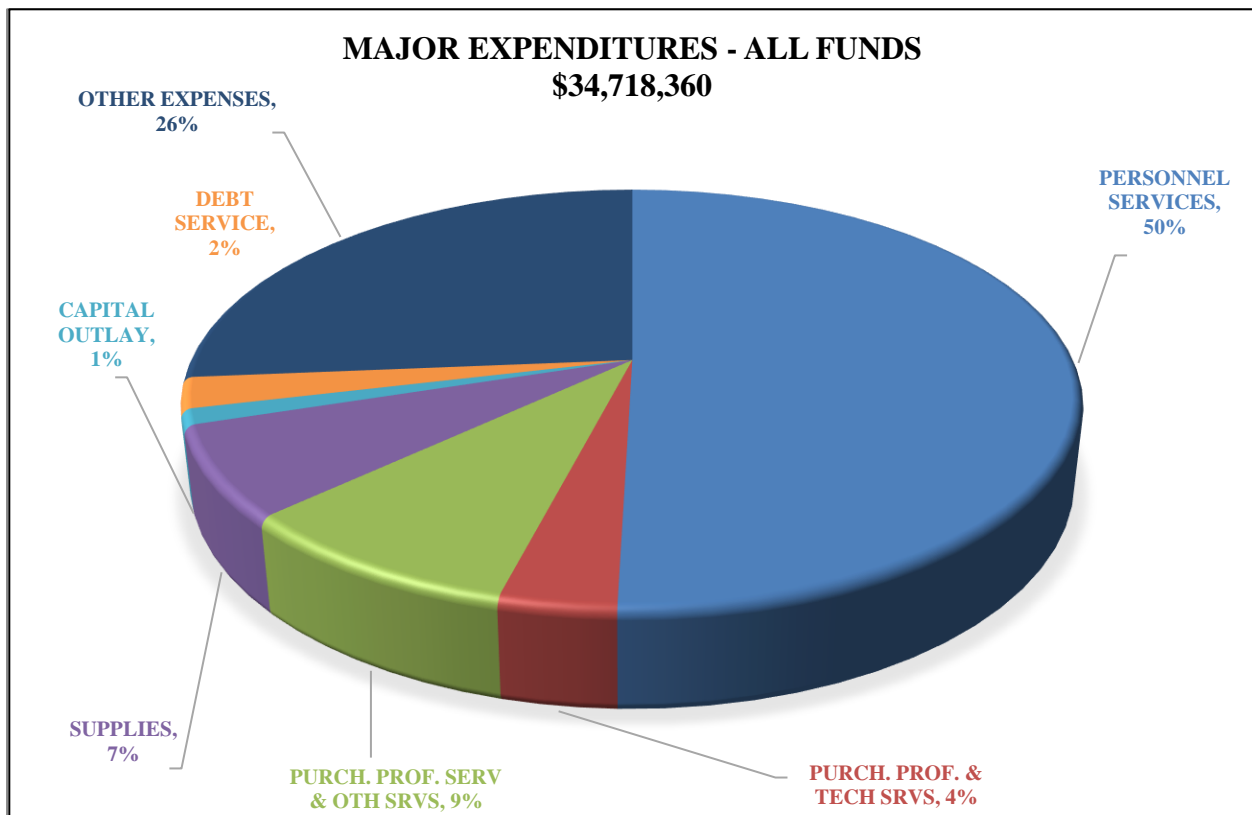
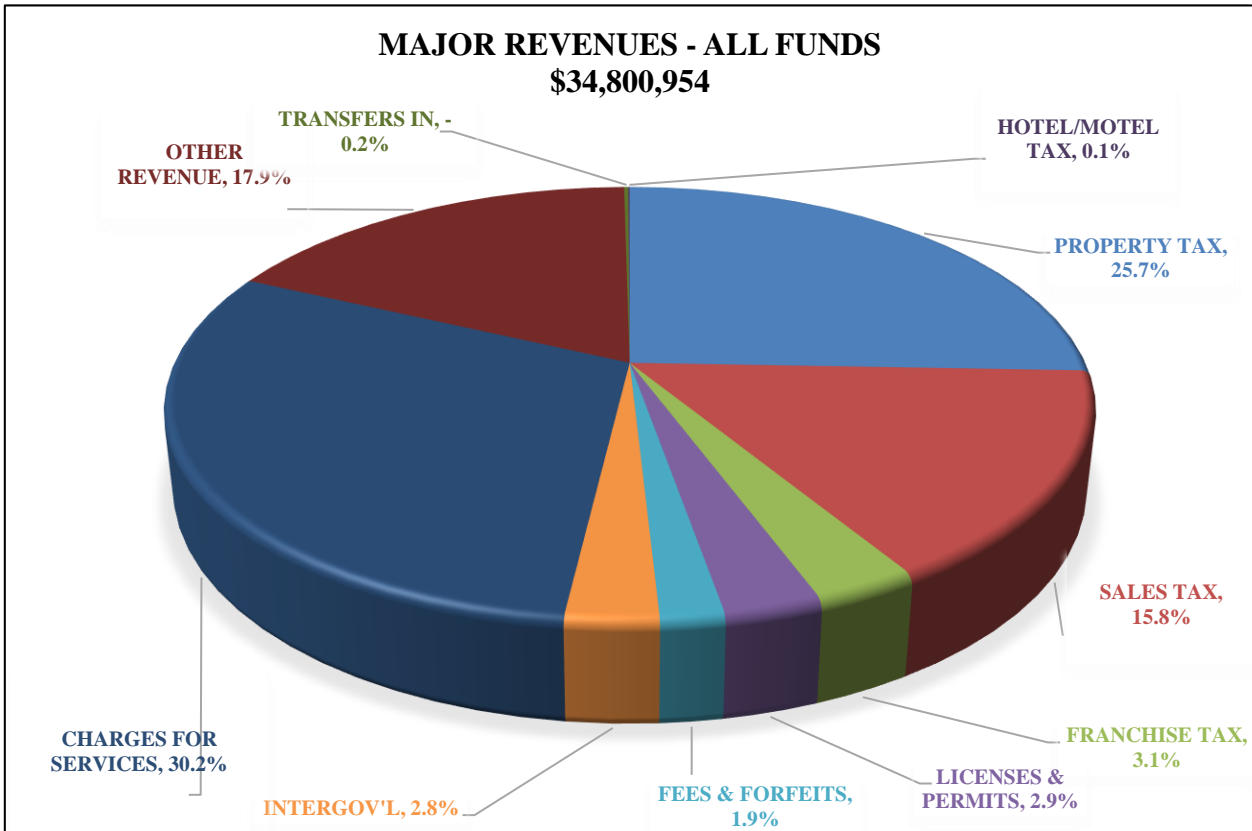
Estimated	General Fund	Debt Service	Solid Waste Fund	Utility Fund	Municipal Crt Bldg Sec.	Municipal Crt Tech Fd	Park Dev Fund
Beginning Fund Balance	7,704,317	2,615,258	4,430,062	8,482,222	92,643	23,279	935,401
Revenues:							
Taxes	8,931,296	4,093,957					
Sales Tax	5,482,269						
Franchise Tax	1,070,000						
Licenses & Permits	1,015,010						
Fees & Fines	271,437						
Intergovernmental Revenue	747,852	77,500					
Other Service & Charges			4,273,600	6,232,700			
Miscellaneous Revenue	100,000						
Other Revenue	1,187,927		200,200	577,800	5,500	6,000	35,000
Transfers In				(1,663,073)			
Total Revenues and Other Financing Sources	18,805,791	4,171,457	4,473,800	5,147,427	5,500	6,000	35,000
Total Available Resources	26,510,108	6,786,715	8,903,862	13,629,649	98,143	29,279	970,401
Expenditures:							
General Government	6,016,670		918,464		-	-	
Public Safety	8,770,775						
Public Works	1,327,153						
Health & Welfare	336,459						
Culture & Recreation	2,354,734						233,000
Sanitation			3,555,336				
Utility				4,507,803			
Debt Service		3,687,873					
Transfer Out							
Other Uses				639,624			
Total Expenditures and Other Uses	18,805,791	3,687,873	4,473,800	5,147,427	-	-	233,000
Ending Fund Balance	\$ 7,704,317	\$ 3,098,842	\$ 4,430,062	\$ 8,482,222	\$ 98,143	\$ 29,279	\$ 737,401

City of San Juan, Texas
Budget Summary For Fiscal Year 2024-2025 by Fund

Estimated	Wrecker Law Enf.	State Asset Forfeiture	Misc Grt Fund	Hotel/Motel Fund	Federal Asset Forfeiture	Storm Wtr. Fund	Utility I & S	Grand Total
Beginning Fund Balance	27,734	9,794	(158,910)	113,327	366,654	460,137	239,458	25,341,376
Revenues:								
Taxes				20,300				13,045,553
Sales Tax								5,482,269
Franchise Tax								1,070,000
Licenses & Permits								1,015,010
Fees & Fines						312,000		583,437
Intergovernmental Revenue	14,000	1,000	149,322		50,000			1,039,674
Other Service & Charges								10,506,300
Miscellaneous Revenue				300	7,000			107,300
Other Revenue								2,012,427
Transfers In							1,601,697	(61,376)
Total Revenues and Other Financing Sources	14,000	1,000	149,322	20,600	57,000	312,000	1,601,697	34,800,594
Total Available Resources	41,734	10,794	(9,588)	133,927	423,654	772,137	1,841,155	60,141,970
Expenditures:								
General Government								6,935,134
Public Safety	25,650	6,300	134,922		275,500			9,213,147
Public Works						312,000		1,639,153
Health & Welfare								336,459
Culture & Recreation			14,400	-				2,602,134
Sanitation								3,555,336
Utility								4,507,803
Debt Service							1,601,697	5,289,570
Transfer Out								-
Other Uses								639,624
Total Expenditures and Other Uses	25,650	6,300	149,322	-	275,500	312,000	1,601,697	34,718,360
Ending Fund Balance	\$ 16,084	\$ 4,494	\$ (158,910)	\$ 133,927	\$ 148,154	\$ 460,137	\$ 239,458	\$ 25,423,610

THIS PAGE INTENTIONALLY LEFT BLANK

**SUMMARY OF MAJOR
REVENUES and EXPENDITURES
ALL FUNDS**



THIS PAGE INTENTIONALLY LEFT BLANK

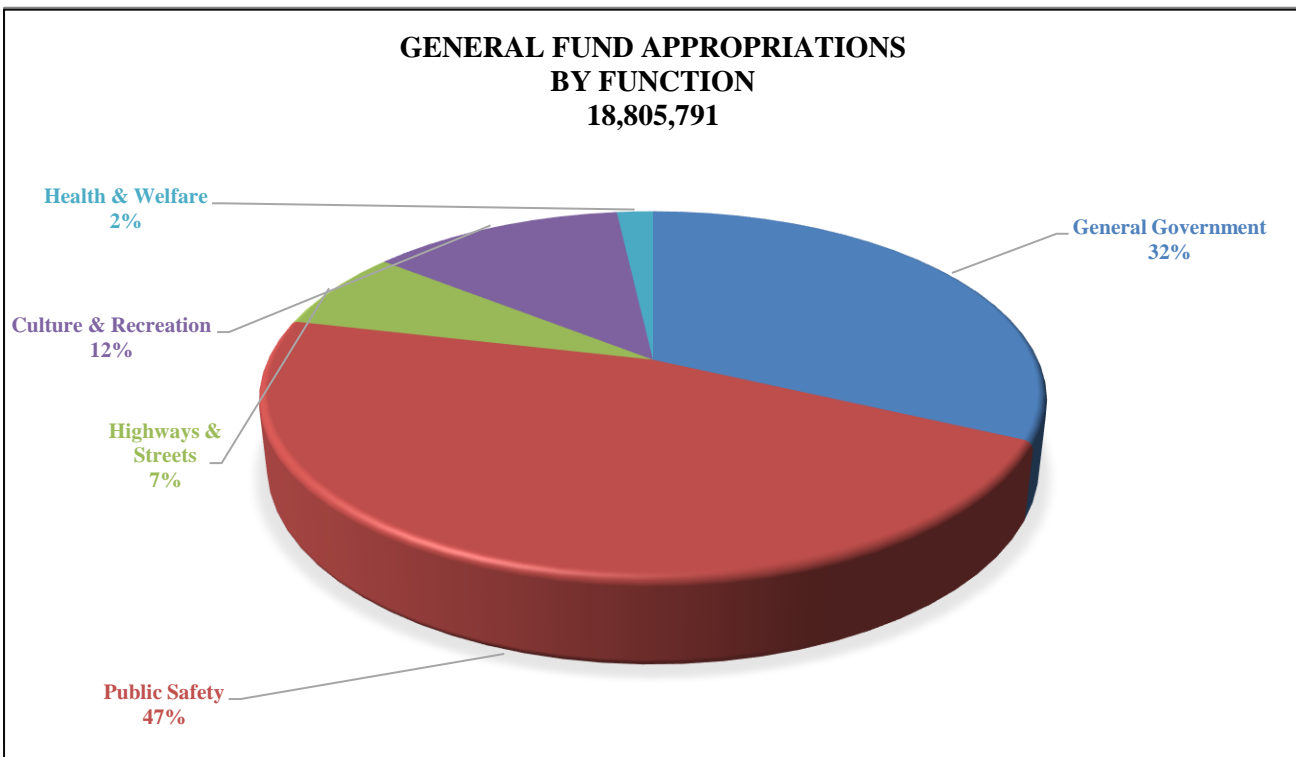
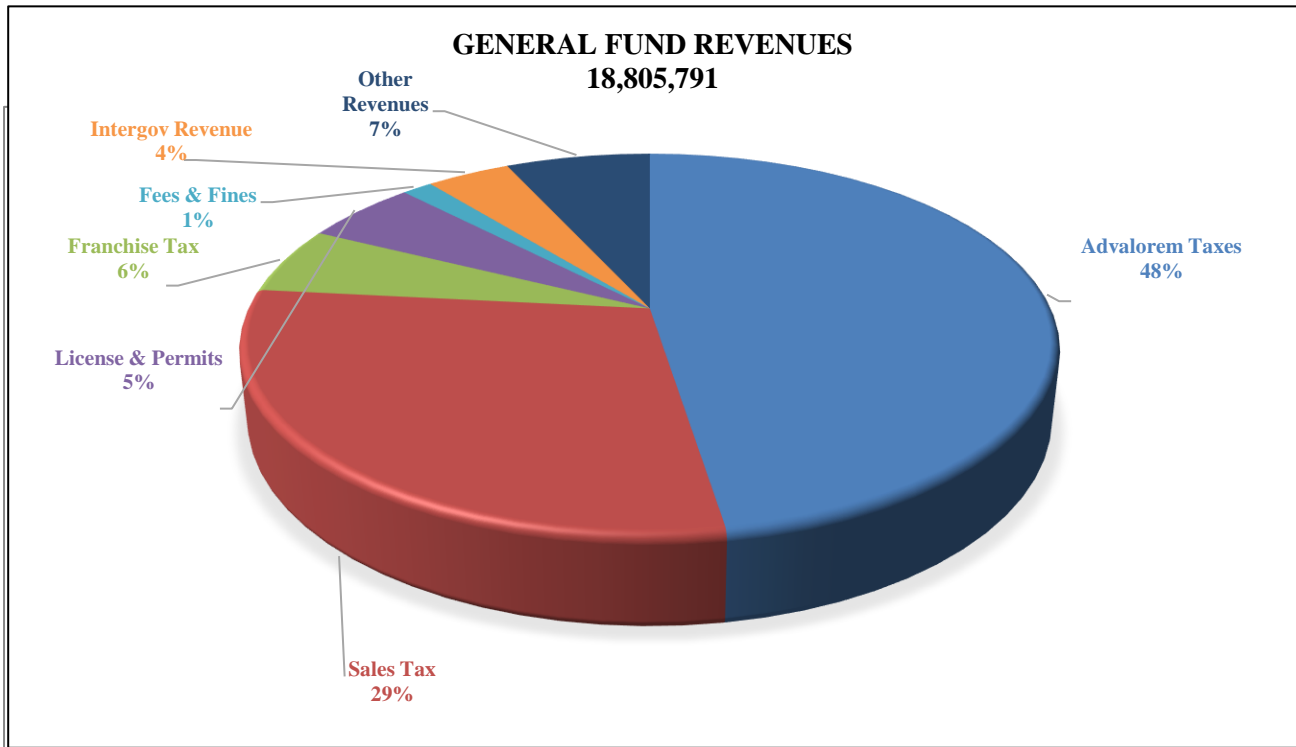


GOVERNMENTAL FUNDS

THIS PAGE INTENTIONALLY LEFT BLANK

GENERAL FUND

The General Fund is used to account for financial resources traditionally associated with government which are not required to be accounted for in another fund. The modified accrual basis of accounting is used by the General Fund in accordance with Generally Accepted Accounting Principles (GAAP).



THIS PAGE INTENTIONALLY LEFT BLANK

REVENUES OVER EXPENDITURES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Property Taxes	\$ 7,327,599	\$ 7,598,392	\$ 8,331,585	\$ 8,931,296
Sales Tax Revenue	4,516,607	4,376,444	5,114,531	5,482,269
Franchise Tax	1,051,773	945,398	1,089,649	1,070,000
Licenses and Permits	732,409	859,024	1,058,400	1,015,010
Fees & Fines	174,992	403,388	309,842	271,437
Intergovernmental Revenue	745,483	769,015	820,419	747,852
Other Revenue	418,570	1,012,113	1,180,440	1,287,927
Total Revenue	14,967,433	15,963,773	17,904,866	18,805,791
Total Revenues and Transfers	14,967,433	15,963,773	17,904,866	18,805,791
<u>Appropriations</u>				
<u>EXPENSES</u>				
General Governments	4,436,374	5,421,118	5,803,042	6,016,670
Public Safety	5,691,533	7,616,594	7,709,918	8,770,775
Public Works	1,238,454	1,324,955	1,224,382	1,327,153
Health and Welfare	164,303.18	220,201.96	296,701.70	336,459
Culture and Recreation	1,816,211	2,052,524	2,288,548	2,354,734
Transfer Out	7,689			
Total Operations	13,354,563	16,635,394	17,322,593	18,805,791
Revenue Over/(Under) Expenditures	1,612,870	(671,621)	582,273	-

REVENUES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PROPERTY TAXES</u>				
10-3100.1100 Ad-Valorem Taxes Current	\$ 6,801,364	\$ 7,149,897	\$ 7,791,585	\$ 8,391,296
10-3100.1200 Ad-Valorem Taxes Delinquent	289,869	245,835	300,000	300,000
10-3100.1300 Penalties & Interest	236,366	202,661	240,000	240,000
Total Property Taxes	7,327,599	7,598,392	8,331,585	8,931,296
<u>SALES TAX REVENUE</u>				
10-3200.1100 General Sales Tax & Use Tax	3,033,213	2,931,543	3,456,000	3,697,920
10-3200.1102 1/2 CT Sales Tax Property Tax	1,516,606	1,465,771	1,683,109	1,800,927
10-3200.1103 Mixed Beverage Tax	11,366	19,993	20,000	28,000
10-3200.1104 Refund General Sales & Use Tax	(44,578)	(40,863)	(44,578)	(44,578)
Total Sales Tax Revenue	4,516,607	4,376,444	5,114,531	5,482,269
<u>FRANCHISE TAX</u>				
10-3300.1100 Electricity	598,201	564,437	630,000	635,000
10-3300.1200 Telecommunication Access Fee	45,225	33,320	42,000	40,000
10-3300.1300 Cable TV	179,868	123,442	180,000	160,000
10-3300.1400 Natural Gas	61,452	68,563	68,500	63,000
10-3300.1600 SJ Sanitation	167,028	155,637	169,149	172,000
Total Franchise Tax	1,051,773	945,398	1,089,649	1,070,000
<u>LICENSES & PERMITS</u>				
10-3400.1104 Fire Permits	5,217	7,864	7,500	7,500
10-3400.1105 Building Permits	409,762	454,481	600,000	578,000
10-3400.1107 Electrical Permits	91,336	121,601	150,000	150,000
10-3400.1109 Plumbing Permits	45,026	59,777	80,000	52,000
10-3400.1110 Health Permits	19,225	16,365	16,000	-
10-3400.1111 Mechanical Permits	58,524	64,389	70,000	70,000
10-3400.1113 House Moving Permits	5,425	4,975	5,000	5,300
10-3400.1114 Burial Transit Permit	131	101.20	200.00	210
10-3400.1115 Occupational License	14,265	14,065	15,000	25,000
10-3400.1117 Fence Permit	4,356	5,269	5,000	5,000
10-3400.1120 Garage Sale Permits	28,875	29,042	30,000	32,000
10-3400.1123 Beverage Permits	4,554	3,100	5,500	10,000
10-3400.1160 Inspection Fees	6,100	11,840	11,000	8,000
10-3400.1300 Platting Fees	26,413	52,718	50,000	60,000
10-3400.1350 Conditional/Zone/Variance App.	13,200	13,438	13,200	12,000
Total Licenses & Permits	732,409	859,024	1,058,400	1,015,010
<u>FEES & FINES</u>				
10-3500.1100 Municipal Court Fines	100,823	144,357	160,000	160,000
10-3500.1101 Colgy Fee	2,223	3,084	3,200	-

REVENUES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>continued - FEES & FINES</u>				
10-3500.1105 Arrest Fees	\$ 4,193	\$ 10,000	\$ 9,000	\$ 8,500
10-3500.1107 Child Safety Fine Revenue	155	-	225	500
10-3500.1109 Civil Justice Fee court (CJFC)	2	3	25	25
10-3500.1110 Library Fines	2,442	1,329	1,500	2,200
10-3500.1120 Library Fees/Service	7,778	8,729	8,500	8,500
10-3500.1200 Vital Statistics	11,449	10,734	11,000	15,000
10-3500.1225 Death Certificates	523	529	500	800
10-3500.1300 Accident Rpts, CL Letters, Fingerpri	6,900	6,769	7,100	5,000
10-3500.1305 Clearance Letter	231	301	300	300
10-3500.1310 Wrecker Appl. & Inspection Fees	1,950	2,175	2,200	2,600
10-3500.1370 Miscellaneous Fees	1,560	750	1,400	1,000
10-3500.1400 Fire Inspection	1,975	16,525	12,500	25,000
10-3500.1510 Rental-City Parks	13,015	1,395	10,000	6,000
10-3500.1511 Rental-Firemens Park	-	5,375	5,000	3,100
10-3500.1600 Rental-Amigos Del Valle	2,300	5,200	5,200	3,500
10-3500.1601 Amigos Del Valle Security	120	300	2,000	2,000
10-3500.1620 Rental-Hidalgo County Head Start	12	12	12	12
10-3500.1625 Rental-City Facilities	-	-	-	14,400
10-3500.1700 Ambulance Fees	-	177,680	62,180	-
10-3500.1800 Rural Fire Service	17,341	8,141	8,000	13,000
Total Fees & Fines	174,992	403,388	309,842	271,437

<u>INTERGOVERNMENTAL REVENUE</u>				
10-3600.1022 Solid Waste Trans-Cust. Service	211,430	211,430	211,431	211,431
10-3600.1024 EDC-Administrative Fee	62,600	62,600	62,600	62,600
10-3600.1056 Utility Trans-Cust. Service	407,820	407,820	407,820	407,820
10-3600.1525 Bullet Proof Vest-Grant	1,331	4,599	4,500	-
10-3600.1535 Law Enforcement (LEOCE)	3,037	3,009	3,010	3,010
10-3600.1536 LRGVDC-Grant	25,730	55,067	55,067	-
10-3600.1555 Texas Forest Service Grant	22,583	-	-	-
10-3600.1560 HIDTA Agreement	-	-	18,649	18,649
10-3600.1561 OCDETF	-	-	6,000	6,000
10-3600.1562 United States Marshals Service	9,620	8,470	18,042	18,042
10-3600.1563 HQ Funded Task Force Office	1,331	16,019	18,300	18,300
10-3600.1567 Immigration Custom Enforce(ICE)	-	-	15,000	2,000
Total Intergovernmental Revenue	745,483	769,015	820,419	747,852

<u>OTHER REVENUE</u>				
10-3700.1100 Interest Earned	63,380	376,502	350,000	440,000
10-3700.1150 Sale of City Property	10,823	16,709	5,000	294,027

REVENUES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>continued - OTHER REVENUE</u>				
10-3700.1210	\$ 41,413	\$ 29,602	\$ 50,000	\$ 60,500
10-3700.1300	43,099	57,447	100,000	140,000
10-3700.1400	80,119	19,794	80,000	75,000
10-3700.1600	22,628	30,829	20,000	30,000
10-3700.1601	14,840	11,060	16,000	16,000
10-3700.1602	-	-	-	6,000
10-3700.1603	14,255	9,180	10,000	10,000
10-3700.1604	11,055	15,370	16,000	16,000
10-3700.1605	10,710	5,030	8,500	8,500
10-3700.1606	12,070	14,535	14,000	14,000
10-3700.1607	13,360	15,635	16,000	16,000
10-3700.1608	4,795	7,315	7,500	8,000
10-3700.1610	34,823	30,111	35,000	35,000
10-3700.1615	16,715	54,577	150,000	60,000
10-3700.1616	-	-	-	15,000
10-3700.1700	-	-	-	800
10-3700.1705	-	12,000	-	-
10-3700.1718	-	6,350	6,500	9,000
10-3700.1720	9,706	14,132	10,000	14,000
10-3700.1802	14,780	15,095	15,000	20,000
10-3700.1808	-	-	100	100
Total Other Revenue	418,570	741,273	909,600	1,287,927
<u>OTHER FINANCING SOURCES</u>				
10-3900.0000	-	270,840	34,643	
Total Other Financing Sources	-	270,840	34,643.20	-
Total Revenue	14,967,433	15,963,773	17,668,669	18,805,791

EXPENDITURES BY DEPARTMENT

		ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
	<u>Description</u>				
400	Legislative	\$ 152,462	\$ 169,034	\$ 158,585	\$ 197,166
410	City Manager	327,302	458,461	484,371	499,194
420	City Secretary	202,532	195,605	231,313	283,616
430	Municipal Court	295,160	289,140	325,431	362,279
440	Finance	441,344	453,742	480,733	538,497
450	Planning	574,982	753,125	685,425	862,836
520	Building Maintenance	364,123	479,298	460,778	569,214
560	Administration	883,952	1,301,563	1,733,435	1,331,552
570	Human Resources	230,395	266,362	223,971	273,384
580	Information Technology	964,121	1,054,790	1,019,001	1,098,932
	Total General Government	4,436,374	5,421,118	5,803,042	6,016,670
460	Public Safety	3,412,030	4,504,832	4,619,696	5,366,419
470	Fire Suppression	2,214,334	2,993,477	3,040,259	3,350,356
590	Emergency Management	65,169	118,286	49,963	54,000
	Total Public Safety	5,691,533	7,616,594	7,709,918	8,770,775
480	Street, Alley, Other	1,008,214	1,122,012	1,029,347	1,071,243
490	Central Garage	230,239	202,943	195,035	255,910
	Total Public Works	1,238,454	1,324,955	1,224,382	1,327,153
602	Animal Control	164,303	220,201.96	296,702	336,459
	Total Health and Welfare	164,303.18	220,201.96	296,702	336,459
500	Parks Department	1,526,553	1,712,851	1,901,453	1,951,514
530	Library	289,658	339,673	387,096	403,220
	Total Culture & Recreation	1,816,211	2,052,524	2,288,548	2,354,734
	Total General Fund	13,346,874	16,635,394	17,322,593	18,805,791

THIS PAGE INTENTIONALLY LEFT BLANK

LEGISLATIVE

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Elected Officials	5	5	5	5
Department Total	5	5	5	5

DEPARTMENT DESCRIPTION:

The Legislative Department is the governing body of elected council by the community. It consists of the Mayor and four (4) Commission members that serve for a four year term. It accounts for all expenses incurred by the City Commission in policy matters as vested in them by the City of San Juan Charter. The City Commission meet minimally the second and fourth Tuesday of the month.

MAJOR FY 2024-2025 GOALS:

- Set policies and goals for the community within budget constraints.
- Promote general public welfare, health and safety to its residents.
- Identify the needs of the city and develop programs to satisfy these needs.
- Manage growth where new business can thrive on a walkable main street.
- Improve the quality of life in the community through sustainable land development.
- Continue to implement the Downtown Revitalization Project and identify funding for full construction.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
City Commission Meetings Held	34	32	41	32
Ordinances Passed	43	38	38	38
Resolutions Passed	28	28	28	28
Contracts/Inter-locals Awarded	53	56	56	56

LEGISLATIVE

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PURCHASED PROF/TECH SRVS</u>				
10-400.3499 Other Prof.l & Para. Prof.	\$ 328	\$ -	\$ -	\$ -
Total Purchased Prof. / Tech Services	328	-	-	-
<u>PUR PROP SRVS & OTH SRVS</u>				
10-400.5490 Postage	169	4	-	50
10-400.5500 Travel & Training	9,533	12,855	12,033	12,500
10-400.5510 Advertising	7,667	4,129	2,649	2,500
10-400.5520 Printing and Binding	3,761	3,877	2,421	2,500
Total Purchase Prop Servs & Other Servs	21,130	20,866	17,103	17,550
<u>SUPPLIES</u>				
10-400.6120 Office Equipment	-	645	-	-
10-400.6140 Office Supplies	2,499	445	1,507	1,000
10-400.6250 Food, Ice, and Bottled Water	2,503	2,320	1,725	2,000
10-400.6270 Clothing and Uniforms	2,471	1,502	759	1,500
Total Supplies	7,474	4,912	3,992	4,500
<u>MISCELLANEOUS</u>				
10-400.9670 Aid to Other Governments	67,500	85,500	85,500	123,000
10-400.9700 Memberships and Subscriptions	19,113	17,850	12,735	17,816
10-400.9898 Sponsorships	3,000	3,000	1,538	2,500
10-400.9899 Other - Expenses	33,917	36,907	37,718	31,800
Total Miscellaneous	123,530	143,257	137,491	175,116
TOTAL LEGISLATIVE	152,462	169,034	158,585	197,166

CITY MANAGER

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
City Manager	1	1	1	1
Risk Manager	-	-	1	1
Executive Administrative Assistant	1	1	1	1
Department Total	2	2	3	3

DEPARTMENT DESCRIPTION:

This is an Administrative Department of the Municipal Government under the direction and supervision of the City Commission. The City Manager exercises supervision and control over all departments, and sees that each department operates efficiently.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

A. Projects in Progress

- Continue with improvements to City wide Parks
- Continue with installation of Street lights throughout the City.
- Continue with construction of Parks and Recreation Youth Center
- Continue with Construction of the New Fire Department Building
- Implement and adopt a Safety Manual
- Finalizing construction of new City Hall Building

MAJOR FY 2024-2025 GOALS:

B. Future Projects

- Construction of new Municipal Court / 2nd Phase of Police Department
- Implement work zone safety program
- Indoor Shooting Range
- Start with the Street paving at Tierra De Palmas
- Start Downtown Revitalization Program / Genesis Project (Bus. 83 - Interstate Hwy 2)
- Safety training for excavation and trenching equipment
- Continue road surfacing projects.
- Identification of hazards, material handling and use of protective equipment.
- Safety training for excavation and trenching equipment.
- Implement a work zone safety program.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Department Managed	11	14	14	14
Workforce Size	205	225	252	282
Meeting Attended	185	185	450	550
Citizens Served	5,600	5,025	4,500	5,500

CITY MANAGER

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-410.1030 Salaries of Employees	\$ 126,679	\$ 176,959	\$ 242,562	\$ 272,324
10-410.1040 Overtime	41	39	882	122
10-410.2060 Social Security Tax	9,907	13,700	18,808	21,225
10-410.2070 Health Insurance	6,298	11,485	16,770	19,609
10-410.2080 Employee Retirement	5,928	8,270	11,429	12,929
10-410.2097 Car Allowance	4,800	4,800	4,917	5,000
10-410.2100 Unemployment Comp. Ins.	9	18	351	351
10-410.2110 Workers' Compensation Ins.	240	239	220	1,134
Total Salaries & Wages/Benefits	153,902	215,510	295,938	332,694
<u>PURCHASED PROF/TECH SRVS</u>				
10-410.3499 Other Prof. & Para. Prof.	166,500	195,754	179,820	101,500
Total Purchased Prof. / Tech Services	166,500	195,754	179,820	101,500
<u>PUR PROP SRVS & OTH SRVS</u>				
10-410.5490 Postage	43	54	1	100
10-410.5500 Travel & Training	3,542	3,092	3,469	7,500
10-410.5510 Advertising	650	-	-	-
10-410.5520 Printing and Binding	748	-	128	150
Total Purchase Prop Servs & Other Servs	4,983	3,147	3,598	7,750
<u>SUPPLIES</u>				
10-410.6120 Office Equipment	1,350	6,150	386	400
10-410.6140 Office Supplies	399	436	569	1,000
10-410.6250 Food, Ice and Bottled Water	53	-	2,620	4,000
10-410.6270 Clothing and Uniforms	115	212	621	500
Total Supplies	1,917	6,797	4,196	5,900
<u>CAPITAL OUTLAY</u>				
10-410.7940 Other Structures	-	-	-	50,000
Total Capital Outlay	-	-	-	50,000
<u>MISCELLANEOUS</u>				
10-410.9700 Memberships and Subscriptions	-	37,253	819	1,350
Total Miscellaneous	-	37,253	819	1,350
TOTAL CITY MANAGER	327,302	458,461	484,371	499,194

CITY SECRETARY

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
City Secretary	1	1	1	1
Administrative Assistant III	1	2	2	2
Administrative Assistant I	1	1	1	1
Department Total	3	4	4	4

DEPARTMENT DESCRIPTION:

The City Secretary Department is the custodian of all City records. It is responsible for the preparation of all City Commission agendas and scheduling of meetings. Prepares, files, maintains ordinances and passed resolutions. Responsible of filing and processing the Birth and Death Certificates. Responsible for the Central Filing System to include retention and proper storage.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Successfully coordinated the FY2023–2024 budget workshop retreat for the City Commission and directors.
- Attended various conferences to improve and enhance skills.
- Processing all payments related to the City Secretary's Department.
- Maintained birth and death records properly completed and organized.

MAJOR FY 2024-2025 GOALS:

- Complete the TMCA program through UNT.
- Assign department liaisons and plan records management training sessions with the departments.
- Maintain the staff's continuing training in the Docuware document management program.
- Continue indexing of all documents in Docuware for faster access to City documents.
- Maintain accurate records by organizing and identifying documents, archiving, and destroying paper documents.
- Continuing software upgrade with automated processing for liquor licenses.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Called Council Meetings	50	50	50	50
Records Processed	250	380	400	326
Birth Certificates (Filed & Issued)	100	639	650	600
Death Certificates (Filed & Issued)	83	150	150	80
Advisory Boards & Committees	10	10	10	10
Meetings/Minutes/Appointments		50	50	64
Ordinances/Resolutions	60	75	75	66
Proclamations/Certificates	-	15	20	20

CITY SECRETARY

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-420.1030 Salaries of Employees	\$ 107,142	\$ 119,413	\$ 153,320	\$ 171,903
10-420.1040 Overtime	378	688	796	540
10-420.2060 Social Security Tax	8,226	9,188	11,790	13,191
10-420.2070 Health Insurance	15,675	14,264	24,462	26,146
10-420.2080 Employee Retirement	4,840	5,467	7,089	8,036
10-420.2100 Unemployment Comp. Ins.	130	30	598	468
10-420.2110 Workers' Compensation Ins.	185	281	153	702
Total Salaries & Wages/Benefits	136,577	149,331	198,208	220,986
<u>PURCHASED PROF/TECH SRVS</u>				
10-420.3499 Other Prof. & Para. Prof.	25,701	13,025	9,295	9,000
Total Purchased Prof./ Tech Services	25,701	13,025	9,295	9,000
<u>PUR PROP SRVS & OTH SRVS</u>				
10-420.5490 Postage	306	268	296	500
10-420.5500 Travel & Training	4,728	7,094	15,702	7,500
10-420.5510 Advertising	2,114	1,500	-	500
10-420.5520 Printing & Binding	679	796	2,012	1,000
Total Purchase Prop Servs & Other Servs	7,826	9,658	18,010	9,500
<u>SUPPLIES</u>				
10-420.6120 Office Equipment	-	1,193	1,845	-
10-420.6140 Office Supplies	2,149	1,291	1,208	1,500
10-420.6250 Food, Ice, Bottled Water	868	673	697	800
10-420.6260 Household and Institution	59	199	1,260	1,000
10-420.6270 Clothing & Uniforms	241	222	427	400
Total Supplies	3,317	3,578	5,436	3,700
<u>MISCELLANEOUS</u>				
10-420.9700 Memberships and Subscriptions	523	258	364	430
10-420.9810 Contract Srvs Not Otherwise	28,588	19,754	-	40,000
Total Miscellaneous	29,111	20,012	364	40,430
TOTAL CITY SECRETARY	202,532	195,605	231,313	283,616

MUNICIPAL COURT

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Court Administrator	1	1	1	1
Administrative Asst. II	1	1	1	1
Administrative Asst. III	1	1	1	1
Municipal Court Marshal	1	1	1	1
Department Total	4	4	4	4

DEPARTMENT DESCRIPTION:

The Municipal Court Department is under the direction of the City Commission. It is responsible for the legal enforcement of City Ordinances and laws. It prepares copies of trial docket and cases for the City Prosecutor Officer. It also prepares the Judge's docket for daily arraignments, bi-weekly and monthly show cause hearing trials. Deposits and prepares daily reports to the Department of Finance. Prepares and submits monthly reports to the City Commission and State.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Implemented the Amnesty Program.
- Implemented the 2024 Case Resolution Campaign.
- The Municipal Court Adopted the Court Confidentiality Policy and Agreement on May 1, 2024.
- The Municipal Court hired a Judge.

MAJOR FY 2024-2025 GOALS:

- Continue to work the Citizens on the outstanding warrants.
- Increase the revenue by 75% in collections.
- Continue working with the County Scofflaw Program.
- Continue working with the Collection Agency on the outstanding warrants.
- On January 1, 2025 the Municipal Courts will require to have a Juvenile Case Manager.
- Continue attending the TMCEC Trainings.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Cases Filed	2,000	400	400	713
Warrants Filed	1,100	834	834	895
Warrants Executed	1,000	548	548	597
Process Araignments	120.00	220	220	473
Mail Out Late and Warrant Notices	350.00	500	500	900

MUNICIPAL COURT

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-430.1030 Salaries of Employees	\$ 165,978	\$ 174,082	\$ 179,045	\$ 195,673
10-430.1040 Overtime	1,329	2,158	2,424	2,300
10-430.2060 Social Security Tax	12,799	13,482	13,882	15,145
10-430.2070 Health Insurance	21,380	22,888	23,025	26,146
10-430.2080 Employee Retirement	7,539	8,018	8,348	9,225
10-430.2100 Unemployment Comp. Ins.	36	36	468	468
10-430.2110 Workers' Compensation Ins.	251	241	169	801
Total Salaries & Wages/Benefit	209,312	220,905	227,360	249,758
<u>PURCHASED PROF/TECH SRVS</u>				
10-430.3499 Other Prof. & Para. Prof.	65,915	58,740	87,980	95,372
Total Purchased, Srvs Prof./Tech Srvs	65,915	58,740	87,980	95,372
<u>PUR PROP SRVS & OTHER SRVS</u>				
10-430.4640 Repair & Maint.	367	55	578	1,200
10-430.5490 Postage	11,165	1,112	1,023	1,600
10-430.5500 Travel & Training	3,019	3,213	3,151	4,000
10-430.5510 Advertising	-	-	-	60
10-430.5520 Printing & Binding	615	1,198	1,188	4,305
Total Purchase Prop Srvs & Other Srvs	15,166	5,578	5,940	11,165
<u>SUPPLIES</u>				
10-430.6120 Office Equipment	75	-	-	300
10-430.6140 Office Supplies	2,683	2,140	1,783	1,802
10-430.6180 Motor Vehicle Fuel	1,699	1,467	1,228	1,657
10-430.6200 Tires and Tubes	8	-	-	800
10-430.6250 Food, Ice & Bottled Water	50	-	364	340
10-430.6270 Clothing & Uniforms	197	256	776	330
Total Supplies	4,713	3,863	4,152	5,229
<u>MISCELLANEOUS</u>				
10-430.9700 Memberships and Subscriptions	55	55	-	755
Total Miscellaneous	55	55	-	755
TOTAL MUNICIPAL COURT	295,160	289,140	325,431	362,279

DEPARTMENT OF FINANCE

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Finance	1	1	1	1
Assistant Director of Finance	1	1	1	1
Accountant II	2	2	2	2
Administrative Assistant I	-	1	1	1
Payroll Clerk	1	1	1	1
Accounts Clerk	1	1	1	1
Purchasing Agent	1	1	1	1
Department Total	7	8	8	8

DEPARTMENT DESCRIPTION:

The Department of Finance has the overall responsibility for all accounting and finance matters relating to the City operations, in accordance with the state law, the City Charter and ordinances enacted by the City Commission. It process the accounts payable and payroll for the City and San Juan Economic Development Corporation (EDC). It is responsible in updating the employee master file. Provides financial information for grant applications and coordinates financial request's for reimbursement to the City for Federal and State Grants. Prepares survey and questionnaires for government agencies. Prepares and provides monthly Financial Report to City Commission and Directors.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Maintained a current General Ledger.
- Recorded the City's Annual Budget on a timely basis.
- Prepared the Annual Financial Report before March 31, 2024.
- Prepared monthly financial reporting to City Commission on a timely basis.
- Provide Department Directors with monthly Budget Report.
- Issue Purchase Orders on a timely manner.
- Maintain fleet with current titles.
- Disposed all old non operating Vehicles.
- Update the Procurement Purchasing Policy.
- Update the travel and training procedure.
- Implemented the Procurement Card program policy & procedure.
- Was awarded for fiscal year end 2023-2024 the Distinguished Budget Award through the GFOA.

MAJOR FY 2024-2025 GOALS:

- Continue to provide financial information to management, elected officials and the public.
- Continue the efficiency on the collection and safekeeping of City funds.
- Continue to ensure all invoices are paid on a timely basis.
- Continue to support the Directors on daily use of City's financial accounting system.
- Continue to prepare CAFR and budget documents that meet the requirements of the GFOA.

DEPARTMENT OF FINANCE

Continued - MAJOR FY 2023-2024 GOALS:

- Continue to provide spot checks on all departments to ensure assets are accounted for.
- Purchase the Open Gov. software for budgeting purpose and transparency.
- Go paperless on the accounts payables.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Funds Maintained	36	41	41	41
Assistance to Departments	29	30	30	30
Journal Entries posted	14,237	14,237	13,361	13,361
Disbursement Checks issued	5,500	8,118	8,200	8,500
Payroll Checks Processed	20	26	26	0
Payroll Direct Deposits	6,838	7,540	7,600	8,018
Capital Fixed Assets	28	40	50	0
Disposal of Fixed Assets	23	60	20	0
Purchase Order Approved	3,218	3,412	3,450	3,500
Auctions Held	-	3.00	3	2
Opening Bids	-	10.00	10	10

DEPARTMENT OF FINANCE

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-440.1030 Salaries of Employees	\$ 320,029	\$ 338,131	\$ 367,568	\$ 403,145
10-440.1040 Overtime	271	623	1,512	450
10-440.2060 Social Security Tax	24,503	25,915	28,235	30,875
10-440.2070 Health Insurance	36,975	39,719	44,419	52,292
10-440.2080 Employee Retirement	14,433	15,409	16,977	18,808
10-440.2100 Unemployment Comp. Ins.	64	65	942	936
10-440.2110 Workers' Compensation Ins.	477	454	286	1,577
Total Salaries & Wages/Benefit	396,752	420,316	459,939	508,083
<u>PURCHASED PROF/TECH SRVS</u>				
10-440.3499 Other Prof. & Para. Prof.	3,503	25	-	-
TOTAL Purchased Prof./Tech Srvs	3,503	25	-	-
<u>PUR PROP SRVS & OTH SRVS</u>				
10-440.5490 Postage	2,286	2,341	2,397	2,987
10-440.5500 Travel & Training	6,706	13,932	5,932	12,000
10-440.5510 Advertising	1,078	1,291	-	1,300
10-440.5520 Printing & Binding	3,614	3,751	4,152	4,342
Total Purchase Prop Servs & Other Servs	13,684	21,315	12,481	20,629
<u>SUPPLIES</u>				
10-440.6120 Office Equipment	-	1,042	844	-
10-440.6140 Office Supplies	3,069	4,034	2,926	3,000
10-440.6250 Food, Ice and Bottled Water	-	-	413	450
10-440.6265 Safety Supplies	-	-	-	128
10-440.6270 Clothing and Uniforms	538	996	1,399	1,200
Total Supplies	3,607	6,072	5,582	4,778
<u>MISCELLANEOUS</u>				
10-440.9700 Memberships and Subscriptions	520	1,612	1,320	2,351
10-440.9810 Contract Srvs Not Otherwise	1,316	1,206	1,316	1,656
10-440.9899 Other - Expenses	21,964	3,196	95	1,000
Total Miscellaneous	23,799	6,014	2,731	5,007
TOTAL FINANCE	441,344	453,742	480,733	538,497

THIS PAGE INTENTIONALLY LEFT BLANK

DEPARTMENT OF PLANNING AND ZONING

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Planning and Zoning	1	1	1	1
Assistant Director of Planning and Zoning	-	1	1	1
Administrative Asst. III	1	1	1	1
Administrative Asst. II	1	1	1	1
Administrative Asst. I	1	1	1	1
Chief Building Inspector	1	1	1	1
Building Inspector	2	2	3	3
Code Enforcement Officer	2	2	2	3
Code Enforcement Officer (Part-Time)	-	1	-	-
Planner II	1	-	-	-
Health Inspector	1	1	1	-
Engineering & Graphic Teck.	-	-	1	1
Department Total	11	12	13	13

DEPARTMENT DESCRIPTION:

This department promotes and manages the orderly growth and development of the City involving the following: Annexations, Building Permits, Inspections, Health, Planning and Zoning, Economic, and Industrial Development, Code Enforcement, Land Use Violations and Long Range Planning and overall City infrastructure development.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Street Improvements Project at Tierra de Palmas Subdivision thru Urban County Program.
- Assisted with the Downtown Revilization Program Phase I.
- Implemented the Standard Design Manual.
- Assisted I providing updated addressing maps to Police and Fire Department.
- Continue working with developer and engineers to succesfully complete their projects.
- Assisted with the Fire Station and Parks and Recreation Projects.

MAJOR FY 2024-2025 GOALS:

- Secure funding in the amount of \$3000,000 to update the City's Comprehensive Plan.
- Identify the location, size, type, and year infrastructure was installed using GPS equipment.
- Foster stronger relationships with the different entities and the cummunity.
- Continue to provide excellent customer service to the citizens of San Juan and developers.
- Continue to amend ordinances and policies as needed for the growth of the City.
- Redesign the zoning districts and their definitions.

DEPARTMENT OF PLANNING AND ZONING

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Building Permits Issued	2,600	3,500	3,600	5,000
Inspections Conducted	7,800	9,000	11,500	13,000
Customer service and calls	30,000	38,500	39,550	40,000
Garage sale permits issued	3,300	4,800	3,500	6,000
Occupational Permits	220	300	650	800
Health Permits	230	475	500	600
Subdivision plats reviewed	35	75	35	60
Planning Commission Board of Adjustments Appeals Meetings	24 5	24 12	24 12	30 12

DEPARTMENT OF PLANNING AND ZONING

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-450.1030 Salaries of Employees	\$ 405,910	\$ 418,597	\$ 468,337	\$ 561,132
10-450.1040 Overtime	2,233	3,026	2,687	2,700
10-450.2060 Social Security Tax	31,223	32,254	36,033	43,134
10-450.2070 Health Insurance	55,913	57,875	68,599	84,974
10-450.2080 Employee Retirement	18,391	18,740	21,670	26,275
10-450.2100 Unemployment Comp. Ins.	173	117	1,533	1,521
10-450.2110 Workers' Compensation Ins.	1,140	1,131	881	4,090
Total Salaries & Wages/Benefit	514,983	531,740	599,740	723,826
<u>PURCHASED PROF/TECH SRVS</u>				
10-450.3420 Engineering & Architect Serv.	2,047	11,486	18,440	50,000
10-450.3499 Other Prof. & Para. Prof.	6,624	9,812	17,862	15,000
Total Purchased Prof./Tech. Services	8,671	21,298	36,302	65,000
<u>PUR PROP SRVS & OTH SRVS</u>				
10-450.4640 Repair and Maint.	1,913	1,400	1,761	3,000
10-450.5490 Postage	3,919	3,414	3,768	6,000
10-450.5500 Travel & Training	4,130	2,245	3,527	6,000
10-450.5510 Advertising	5,799	5,766	3,772	7,000
10-450.5520 Printing and Binding	25	145	600	2,000
Total Purchase Prop Servs & Other Servs	15,786	12,971	13,427	24,000
<u>SUPPLIES</u>				
10-450.6120 Office Equipment	-	2,207	5,828	7,000
10-450.6140 Other Supplies	3,367	2,831	3,841	5,000
10-450.6150 Mapps, Plans, Plats, Etc.	-	-	-	800
10-450.6180 Motor Vehicle Fuel	12,248	9,967	8,970	12,000
10-450.6200 Tire and Tubes	1,188	10	705	5,000
10-450.6250 Food, Ice & Bottled Water	17	222	492	1,000
10-450.6265 Safety Supplies	-	-	-	2,425
10-450.6270 Clothing and Uniforms	4,677	5,177	5,410	4,785
10-450.6390 Minor Equipment	25	-	3,316	2,000
Total Supplies	21,522	20,414	28,563	40,010

DEPARTMENT OF PLANNING AND ZONING

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>CAPITAL OUTLAY</u>				
10-450.7870 Right-of-Way Acquisition	\$ -	\$ -	\$ 1,050	\$ -
10-450.7951 Motor Vehicle	9,895	164,309	-	
Total Capital Outlay	9,895	164,309	1,050	-
<u>MISCELLANEOUS</u>				
10-450.9700 Memberships and Subscriptions	4,126	2,392	6,343	10,000
Total Miscellaneous	4,126	2,392	6,343	10,000
TOTAL PLANNING & ZONING	574,982	753,125	685,425	862,836

DEPARTMENT OF PUBLIC SAFETY

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Chief of Police	1	1	1	1
Assistant Police Chief	-	-	-	1
Captain	1	1	1	-
Lieutenant	1	1	1	1
Sergeant	5	5	6	6
Corporal	5	5	5	5
Patrol Officers	39	39	38	38
Public Safety Dispatcher	7	7	8	8
Public Safety Dispatcher - Supervisor	1	1	1	1
Evidence Technician	1	1	1	1
Administrative Assistant II	2	2	2	2
Administrative Assistant III	1	1	1	1
Crime Victim Liaison	1	1	1	1
Jailer	3	3	3	3
Department Total	68	68	69	69

DEPARTMENT DESCRIPTION:

The Police Department is empowered to protect the constitutional guarantees of all persons, reduce the incidences of crime, and assist all people who are in physical danger, resolve conflict, identify crime and apprehend criminals. Other functions include: Traffic Control, 911 dispatching for Police, Fire, EMS and most important to create a sense of security among all the citizens of San Juan.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Operation Lonestar grant-\$128,142.18 Purchase of equipped transport unit and trailer camera
- Rifle Resistant body armor grant- \$11,900 Purchased 10 replacement sets
- Body Camera grant-\$9,557.46 used funds towards new body cameras
- Operation Stonegarden- \$150,000 for stone garden overtime and purchase stone garden unit
- Operation Border Star- \$20,000 towards Border Star overtime
- Filled all TCO vacancies
- Certified 5 more Bike patrol officers, bringing the total to 8 bike patrol units
- The training division was activated to host and give TCOLE and ACO courses
- Certified 4 instructors to give in house courses
- Instructors are giving courses at local schools and boys and girls clubs
- Attending 50% more community events
- Filled all SWAT assignments vacancies
- Filled 2 COP grant positions
- Filled 8 Police Officer positions in the first half of FY 23-24
- Retainment of the workforce only had one officer leave to the oil fields

DEPARTMENT OF PUBLIC SAFETY

MAJOR FY 2024-2025 GOALS:

- Increase manpower of patrol division (10 officers).
- Increase manpower in the bike patrol division (6 more assignments)
- Fix shooting range, restroom, fence, redo lanes.
- Create community engagement team for events and public response
- Purchase 4 more patrol units for the increase of manpower
- Repaint deteriorating APC and CID units.
- FY23-24 Sergeant promotion to become full salary position
- Purchase Tyler RMS system for more efficient police reporting

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Calls for Service	24,259	23,500	31,778	33,000
Adult Arrests	709	760	800	850
Juvenile Arrests	57	150	75	80
Traffic & Parking Tickets Issued	1,231	0	1,102	1,200
Traffic Accidents	1,807	2,200	1,746	2,200
Criminal Offenses	5,736	2,700	8,746	9,500
Auto Thefts	26	40	25	30

DEPARTMENT OF PUBLIC SAFETY

EXPENDITURES	ACTUAL	ACTUAL	ESTIMATE	APPROVED
	BUDGET	BUDGET	BUDGET	BUDGET
	2021-2022	2022-2023	2023-2024	2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-460.1030 Salaries of Employees	\$ 1,972,340	\$ 2,210,914	\$ 2,515,376	\$ 3,336,001
10-460.1032 Longevity Pay	51,415	45,086	40,474	49,500
10-460.1035 Certification Pay	10,560	9,198	7,628	13,800
10-460.1037 Assignment Pay	19,154	26,389	28,750	50,400
10-460.1038 Education Pay	5,589	3,797	3,484	2,100
10-460.1040 Overtime	334,921	591,112	465,689	121,500
10-460.1041 US Marshall Overtime	10,591	9,682	21,183	18,042
10-460.1042 HIDTA Task Force Overtime	-	-	-	18,649
10-460.1043 ICE Task Force Overtime	-	-	2,417	15,000
10-460.1044 OCDETF Overtime	-	-	-	6,000
10-460.1045 Clothing Allowance	2,533	1,996	4,000	8,500
10-460.1046 HQ Funded TFO Overtimbe	1,331	16,638	-	18,300
10-460.1080 Amigos Del Valle Sec. Expense	-	-	-	2,000
10-460.2060 Social Security Tax	188,502	227,883	243,013	280,892
10-460.2070 Health Insurance	223,311	295,544	314,247	451,015
10-460.2080 Employee Retirement	111,109	135,533	146,161	171,106
10-460.2100 Unemployment Comp. Ins.	449	626	6,887	8,073
10-460.2110 Workers' Compensation Ins.	45,312	50,724	36,801	148,020
Total Salaries & Wages/Benefit	2,977,117	3,625,121	3,836,109	4,718,898
<u>PURCHASED PROF/TECH SRVS</u>				
10-460.3430 Legal Services	4,994	-	-	1,000
10-460.3440 Medical and Dental Services	4,796	1,975	120	5,750
10-460.3499 Other Prof. & Para. Prof.	13,823	40,412	36,101	52,460
Total Purchased Prof. /Tech. Services	23,613	42,387	36,221	59,210
<u>PUR PROP SRVS & OTH SRVS</u>				
10-460.4570 Electricity	18,152	18,623	15,009	16,200
10-460.4590 Water (Utility)	8,886	9,654	9,046	7,920
10-460.4640 Repair & Maint.	43,870	29,507	54,992	60,000
10-460.5490 Postage	307	475	528	600
10-460.5500 Travel & Training	38,571	31,547	31,856	30,000
10-460.5501 Travel & Training-LEOSE	3,605	2,853	3,394	7,781
10-460.5510 Advertising	-	-	-	2,825
10-460.5520 Printing and Binding	712	1,147	783	1,300

DEPARTMENT OF PUBLIC SAFETY

Total Purchase Prop Servs & Other Servs	114,103	93,805	115,607	126,626
--	----------------	---------------	----------------	----------------

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
---------------------	--	--	--	--

SUPPLIES

10-460.6120 Office Equipment	\$ 6,550	\$ 2,796	\$ 25,213	\$ 15,000
10-460.6140 Office Supplies	4,702	5,383	4,260	5,885
10-460.6180 Motor Vehicle Fuel	92,744	105,307	119,100	107,000
10-460.6200 Tires and Tubes	9,347	7,010	9,749	35,000
10-460.6250 Food, Ice, and bottled Water	2,016	3,158	3,322	5,800
10-460.6260 Household and institutional	2,031	1,923	1,764	2,000
10-460.6270 Clothing and Uniforms	19,182	56,614	40,624	50,000
10-460.6280 Supplies	116,449	31,863	72,804	80,000
10-460.6281 Ammunition	3,718	5,526	13,973	35,000
10-460.6390 Minor Equipment	796	7,884	51,487	80,000

Total Supplies	257,535	227,464	342,296	415,685
-----------------------	----------------	----------------	----------------	----------------

CAPITAL OUTLAY

10-460.7940 Other Structures	-	-	28,502	
10-460.7951 Motor Vehicle	-	594,785	-	
10-460.7957 Other Equipment	-	-	5,208	

Total Capital Outlay	-	-	33,710	-
-----------------------------	----------	----------	---------------	----------

DEBT SERVICE

10-460.0620 Lease Payment	-	175,377	210,048	
---------------------------	---	---------	---------	--

Total Debt Service	-	175,377	210,048	-
---------------------------	----------	----------------	----------------	----------

MISCELLANEOUS

10-460.9700 Memberships and Subscriptions	39,661	43,285	45,706	46,000
---	--------	--------	--------	--------

Total Miscellaneous	39,661	43,285	45,706	46,000
----------------------------	---------------	---------------	---------------	---------------

Total Police	3,412,030	4,504,832	4,619,696	5,366,419
---------------------	------------------	------------------	------------------	------------------

DEPARTMENT OF FIRE SUPPRESSION

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Fire Chief	1	1	1	1
Assistant Fire Chief	1	1	1	1
Fire Marshall	1	1	1	1
Administrative Assistant II	1	1	1	1
Fire Inspector	1	1	1	1
Lieutenant	3	3	3	3
Driver Engineer	6	6	6	6
Firefighters	22	22	22	22
Department Total	36	36	36	36

DEPARTMENT DESCRIPTION:

The Fire Department provides Fire Suppression, Fire Prevention, and Rescue Services for the City of San Juan. The Department also responds to Hazardous Material incidents and emergencies involving bees. In addition the Department is responsible for Emergency Management for the City in the areas of planning mitigation, response and recovery activities.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Secured funding for Fire Station #1. (Replacement)
- Secured funding for a FOUTS M2106 2000 Gal Tanker.
- Secured funding for a Transit Van 350.
- Secured funding from the Hidalgo County Fire District #4 for Firefighter Bunker Gear.
- Secured funding for SCBA's and Air Packs.
- Secured funding for Rescue Tools for Tanker.
- Secured funding to Repaint Firestation #2. (Building Maint.)
- Eight (8) Firefighters completed the EMT-B Course.
- One (1) Firefighter completed the Fire Academy.
- Appointed a Fire Marshal.

MAJOR FY 2024-2025 GOALS:

- Request funding for a 107' Aerial Ladder Apparatus.
- Request funding for New Fires Station #3.
- Request funding for an additional 6 firefighters. (FEMA Grant)
- Request funding to Repaint Firemens Park. (Building Maint.)
- Request funding for a new commerical playground equipment at Firemen's Park. (Building Maint.)
- Request funding for a Drone and to Certified Employee.
- Request funding to Refurbish the American LaFrance Fire Truck.

DEPARTMENT OF FIRE SUPPRESSION

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Total Alarms	700	750	900	1,200
Training Hours - Paid Firefighters	660	660	660	660
Prevention Presentations	14.00	25	30.00	30
Fire Inspections Conducted	500	700	750	750
Grant Arrivals	30,000	30,000	30,000	30,000

DEPARTMENT OF FIRE SUPPRESSION

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFIT</u>				
10-470.1030 Salaries of Employees	\$ 1,140,867	\$ 1,198,332	\$ 1,192,907	\$ 1,617,157
10-470.1032 Longevity Pay	30,411	32,909	29,896	31,065
10-470.1035 Certification Pay	8,482	7,354	6,054	4,800
10-470.1037 Assignment Pay	4,504	4,283	4,430	21,000
10-470.1038 Education Pay	350	793	1,189	-
10-470.1040 Overtime	182,875	174,711	229,988	162,000
10-470.1050 Volunteer Firemen	1,548	-	-	8,000
10-470.2060 Social Security Tax	104,942	108,609	111,365	141,067
10-470.2070 Health Insurance	149,424	165,148	147,842	235,312
10-470.2080 Employee Retirement	61,846	64,567	66,969	85,559
10-470.2082 Volunteer Fire Pension Cont.	9,700	9,200	4,600	8,000
10-470.2100 Unemployment Comp. Ins.	572	282	3,736	4,212
10-470.2110 Workers' Compensation Ins.	29,563	33,849	24,705	95,524
Total Salaries & Wages/Benefits	1,725,083	1,800,038	1,823,682	2,413,696
<u>PURCHASED PROF/TECH SRVS</u>				
10-470.3440 Medical Services	13,080	700	15,720	23,600
10-470.3499 Other Prof. & Para. Prof.	11,248	484,825	15,520	20,000
Total Purchased Prof. /Tech. Services	24,328	485,525	31,240	43,600
<u>PUR PROP SRVS & OTH SRVS</u>				
10-470.4570 Electricity	21,555	(4,874)	21,884	23,880
10-470.4590 Water (Utility)	2,445	2,360	2,370	3,000
10-470.4610 Buildings Repair & Maint.	6	-	26,779	4,500
10-470.4640 Repair & Maint.	44,187	84,534	47,036	50,000
10-470.4660 Rental of Machinery & Equip.	-	3,109	2,043	2,500
10-470.5490 Postage	407	153	347	600
10-470.5500 Travel & Training	15,158	8,578	20,984	25,000
10-470.5580 Other Insurance	3,995	3,982	3,982	
Total Purchase Prop Servs & Other Servs	87,753	97,842	125,426	109,480
<u>SUPPLIES</u>				
10-470.6120 Office Equipment	798	3,734	2,748	2,400
10-470.6140 Office Supplies	1,626	18,729	1,096	2,000
10-470.6180 Motor Vehicle Fuel	44,710	40,506	31,484	40,000

DEPARTMENT OF FIRE SUPPRESSION

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>Continued - SUPPLIES</u>				
10-470.6200 Tire and Tubes	\$ 9,900	\$ 4,655	\$ 8,671	\$ 15,000
10-470.6220 Chemicals & Lab. Supplies	857	2,416	1,124	4,500
10-470.6250 Food, Ice and Bottled Water	35	782	561	1,000
10-470.6260 Household and Institutional	3,691	4,104	2,993	3,000
10-470.6270 Clothing and Uniforms	12,979	28,141	24,811	25,000
10-470.6280 Supplies	29,005	29,947	23,651	35,000
10-470.6390 Minor Equipment	77,093	7,442	25,297	25,000
Total Supplies	180,694	140,457	122,436	152,900
<u>CAPITAL OUTLAY</u>				
10-470.7900 Bldg Addition & Renovation	11,300	-	-	-
10-470.7951 Vehicles	28,360	247,114	414,000	-
10-470.7955 Office Furniture	-	-	1,898	-
10-470.7957 Other Equipment	28,350	97,089	203,528	200,000
Total Capital Outlay	68,010	344,203	619,425	200,000
<u>DEBT SERVICE</u>				
10-470.8800 Other Principal	102,380	104,305	107,676	113,340
10-470.8811 Loan Interest	22,198	18,672	13,703	11,340
Total Debt Service	124,578	122,977	121,379	124,680
<u>MISCELLANEOUS</u>				
10-470.9700 Memberships and Subscriptions	3,888	2,435	3,091	6,000
10-470.9810 EMS Contract Services	-	-	193,581	300,000
Total Miscellaneous	3,888	2,435	196,672	306,000
TOTAL FIRE SUPPRESSION	2,214,334	2,993,477	3,040,259	3,350,356

**DEPARTMENT OF PUBLIC WORKS
DIVISION - STREETS AND ALLEYS**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Heavy Equipment Operator	1	2	2	2
Supervisor	1	1	1	1
Medium Equipment Operator	1	1	1	1
Construction Crew Leader	1	1	1	1
Crew Leader	2	2	2	2
Light Equipment. Operator (2 are 1/2 salary from Stormwater)	4	4	4	4
Department Total	10	11	11	11

DEPARTMENT DESCRIPTION:

The Department of Public Works oversees the Division of the Streets and Alleys. It maintains roadways free of debris, pothole patching, applies herbicide. Provides traffic safety by trimming tree branches hanging over City's right of way. Also maintains the storm drainage systems including, but not limited to, storm drain lines, inlets, holding ponds, drain ditches and bar ditches. In addition repairs all street curbs and pavement markings necessary to provide for a good vehicle flow.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Backhoe purchased for street projects (digging, scrapping breaking pavement to start new paving).
- Purchased Heavy Duty Double Axle Trailer.
- Purchased Polaris Ranger 4X4.
- Purchased 5 hand held radios for better communications with crews/supervisor.
- Continued to maintain right of ways, alleys and streets (pot-holes).
- Weekly safety meetings with employees.
- Positive working environment and strive for excellent customer service.

MAJOR FY 2024-2025 GOALS:

- Increase professional development for employees.
- Improve communicataion and community relations utilizing city resources.
- Create additional street paving/stripping crew.
- Create an incentive program (promotions) for employees.
- With the purchase of new equipment we can upgrade the existing street maintenance program (repairs).

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Work Orders	500	800	800	900
Number of Streets repaved	23	25	25	20
Streets "Potholes" Repairs	900	1,000	1,000	1,200
Employee Certifications and Trainings	10	20	20	20

**DEPARTMENT OF PUBLIC WORKS
DIVISION - STREETS AND ALLEYS**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-480.1030 Salaries of Employees	\$ 233,261	\$ 256,632	\$ 257,340	\$ 342,816
10-480.1040 Overtime	11,689	13,047	5,962	9,000
10-480.2060 Social Security Tax	18,739	20,631	20,151	26,914
10-480.2070 Health Insurance	44,772	49,429	44,506	65,364
10-480.2080 Employee Retirement	11,037	12,269	12,117	16,394
10-480.2100 Unemployment Comp. Ins.	482	81	1,018	1,170
10-480.2110 Workers' Compensation Ins.	5,132	5,981	5,376	24,676
Total Salaries & Wages/Benefit	325,112	358,070	346,469	486,334
<u>PUR PROP SRVS & OTH SRVS</u>				
10-480.3499 Other Prof. & Para. Prof.	-	6,535	2,802	-
10-480.4570 Electricity	341,898	375,538	359,266	392,000
10-480.4640 Repair & Maint.	15,797	79,100	102,203	40,000
10-480.4660 Rental of Machinery & Equip.	32	-	120	2,250
10-480.5500 Travel & Training	669	1,725	1,577	1,200
10-480.5510 Advertising	25	-	-	-
Total Purchase Prop Servs & Other Servs	358,420	462,897	465,968	435,450
<u>SUPPLIES</u>				
10-480.6180 Motor Vehicle Fuel	12,132	26,234	39,451	37,340
10-480.6181 (Variance) Motor Fuel	7,054	15,774	19,499	-
10-480.6200 Tire and Tubes	3,401	3,913	3,550	4,000
10-480.6220 Chemicals and Laboratory	11,229	11,665	10,768	15,000
10-480.6230 Cleaning Supplies	-	-	-	250
10-480.6250 Food, Ice and Bottled Water	-	-	-	800
10-480.6270 Clothing and Uniforms	10,588	10,701	12,180	11,459
10-480.6280 Supplies	4,928	2,431	2,680	1,300
10-480.6370 Road Material	31,964	33,757	46,046	50,000
10-480.6380 Small Tools	488	854	195	1,910
10-480.6390 Minor Equipment	30,672	22,435	20,868	15,000
Total Supplies	112,456	127,764	155,237	137,059
<u>CAPITAL OUTLAY</u>				
10-480.7951 Motor Vehicle	-	125,336	-	-
10-480.7957 Equipment Other	211,150	47,868	45,579	5,000
Total Capital Outlay	211,150	173,204	45,579	5,000

**DEPARTMENT OF PUBLIC WORKS
DIVISION - STREETS AND ALLEYS**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>MISCELLANEOUS</u>				
10-480.9700 Memberships and Subscriptions	\$ 77	\$ 77	\$ -	\$ 2,400
10-480.9810 Contract Srvs Not Otherwise	1,000	-	16,095	5,000
Total Miscellaneous	1,077	77	16,095	7,400
TOTAL STREETS AND ALLEYS	1,008,214	1,122,012	1,029,347	1,071,243

THIS PAGE INTENTIONALLY LEFT BLANK

**DEPARTMENT OF PUBLIC WORKS
DIVISION - CENTRAL GARAGE**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Assistant Director of Sanitation/PW	-	-	1	1
Mechanic I	4	4	4	4
Fleet Service Manager	1	1	-	-
Department Total	5	5	5	5

DEPARTMENT DESCRIPTION:

The Department of Public Works oversees the Division of the Central Garage. The City's fleet of vehicles and trucks represent a large capital investment where proper care is essential. The Central Garage provides repair service and is responsible for the maintenance and upkeep of all City Fleets

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Purchased AC/recovery Machine Robin Air.
- Purchased Vertical Air Compressor.
- Completed Instalation of Rotary 12k pound lift.
- Implemented training sesions for all City Departments for Tecalemit Fuel Software.

MAJOR FY 2024-2025 GOALS:

- Monitor complete parts inventory with a cost analysis for individual municipal departments.
- Ensure all City of San Juan vehicles/equipment are functional, safe, and dependable.
- Certify mechanic(s) to do state inspections for all City fleet.
- Installment of Tire Changer and Wheel Balncer Package.
- Provide ongoing training to mechanics to keep their skills up-to date with the latest technologies.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Vehicle Maintained	230	230	210	210
Tire Repairs (Sanitation Only)	300	300	300	300
Number of Departments Served	13	11	11	11

**DEPARTMENT OF PUBLIC WORKS
DIVISION - CENTRAL GARAGE**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-490.1030 Salaries of Employees	\$ 147,449	\$ 124,745	\$ 131,040	\$ 157,849
10-490.1040 Overtime	9,765	9,167	2,628	4,500
10-490.2060 Social Security Tax	12,027	9,988	10,226	12,420
10-490.2070 Health Insurance	24,039	22,227	21,505	32,682
10-490.2080 Employee Retirement	7,084	5,936	6,149	7,565
10-490.2100 Unemployment Comp. Ins.	122	46	471	585
10-490.2110 Workers' Compensation Ins.	2,327	2,212	1,615	6,723
Total Salaries & Wages/Benefit	202,812	174,322	173,634	222,324
<u>PUR PROP SRVS & OTH SRVS</u>				
10-490.4590 Water (Utility)	667	734	803	900
10-490.4640 Repair & Maint.	59	1,005	1,809	2,000
10-490.4660 Rental of Machinery & Equip.	964	1,464	756	2,000
10-490.5500 Travel & Training	40	330	1,412	2,500
Total Purchase Prop Servs & Other Servs	1,731	3,533	4,780	7,400
<u>SUPPLIES</u>				
10-490.6120 Office Equipment	-	-	-	200
10-490.6180 Motor Vehicle Fuel	2,915	3,483	3,115	3,738
10-490.6200 Tires and Tubes	422	436	10	2,500
10-490.6250 Food, Ice and Bottle Water	-	-	-	500
10-490.6270 Clothing and Uniforms	3,695	5,135	4,878	4,172
10-490.6280 Supplies	3,055	3,414	2,472	2,090
10-490.6380 Small Tools	2,068	2,066	432	2,000
10-490.6390 Minor Equipment	13,541	2,094	765	10,600
Total Supplies	25,696	16,627	11,672	25,800
<u>CAPITAL OUTLAY</u>				
10-490.7957 Equipment Other	-	8,461	4,949	-
Total Capital Outlay	-	8,461	4,949	-
<u>MISCELLANEOUS</u>				
10-490.9700 Memberships and Subscriptions	-	-	-	386
Total Capital Outlay	-	-	-	386
TOTAL CENTRAL GARAGE	230,239	202,943	195,035	255,910

**DEPARTMENT OF PARKS
DIVISION - PARKS AND RECREATION**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Parks and Recreation	1	1	1	1
Assist. Director of Parks & Recreation	1	-	-	1
Assist. Director of Parks & Rec./PAL Dir.	-	1	1	-
Recreational Supervisor	1	1	1	1
Recreational Assistant	1	1	1	1
Recreational Assistant II	1	1	1	1
Administrative Asst. III	1	1	1	1
Events Coordinator	1	1	-	-
Parks Superintendent	1	1	1	1
Crew Leader	1	1	1	1
Light Equipment Operator	9	9	9	9
Fall/Spring Employees (Part-time)	-	15	15	64
Summer Employees (Part-time)	-	40	40	74
Department Total	18	73	72	155

DEPARTMENT DESCRIPTION:

The Department oversees the Recreation and City Parks. The objective is to provide the public with the highest quality of recreational programs. It also involves with maintenance and upkeep of all parks located within the City. It runs various athletic programs, for various age groups. Is involved in various special events throughout the year. Provides oversight supervision of the landscaping for the San Juan Memorial Library and Amigos del Valle Center.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Increased participation in all programs boys/girls.
- Received TAAF Platinum member city award.
- Upgraded backstops at municipal park soccer fields.
- Repaired perimeter fencing at Municipal Park.
- Coordinated move to New City Hall.
- Installed additional metal canopy shade structures at Municipal Park.

MAJOR FY 2024-2025 GOALS:

- Upgrade irrigation system at Sports Complex.
- Upgrade perimeter and interior fencing, along with dugouts at the Sports Complex.
- Develop appropriate recommendations of staff equipment and budget items to help with a smooth transition to new city facilities.
- Increase the number of recreational youth programs to offer an array of options.
- Develop additional recreational competitive and non-competitive adult programs.

**DEPARTMENT OF PARKS
DIVISION - PARKS AND RECREATION**

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of City Property Maintained	11	11	11	18
Number of Parks Maintained	20	6	8	9
Number of Pavilion Rentals San Juan Municipa	10	10	6	10
Field Rental for San Juan Municipal	45	45	20	10
Tournament Field Rental (San Juan Municipal)	6	10	30	20
Sports Complex Rentals	104	100	80	30
Wetland Visitors	30	30	40	80
Number of athletic programs	12	12	21	50
Number of participants in athletic programs	2,500	2,500	3,000	30
Number of non athletic programs	2	2	2	3,800
Sport tournaments held	10	10	25	30
Number of participants in non athletic program	20	35	60	200

**DEPARTMENT OF PARKS
DIVISION - PARKS AND RECREATION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-500.1030 Salaries of Employees	\$ 532,519	\$ 547,847	\$ 546,005	\$ 643,399
10-500.1040 Overtime	17,642	28,877	30,824	23,400
10-500.1052 Head Instructors	37,022	80,708	148,837	161,517
10-500.1053 Program Assistants	130,985	104,874	108,643	154,640
10-500.2060 Social Security Tax	55,158	58,384	63,539	75,196
10-500.2070 Health Insurance	90,205	92,862	88,549	111,120
10-500.2080 Employee Retirement	24,794	26,232	26,531	31,072
10-500.2100 Unemployment Com. Ins.	1,298	318	4,497	17,667
10-500.2110 Workers' Compensation Ins.	9,778	9,930	6,782	33,306
Total Salaries & Wages/Benefit	899,400	950,033	1,024,208	1,251,317
<u>PURCHASED PROF/TECH SRVS</u>				
10-500.3499 Other Prof. & Para. Prof.	2,839	4,224	3,474	4,600
Total Purchased Prof. /Tech. Services	2,839	4,224	3,474	4,600
<u>PUR PROP SRVS & OTH SRVS</u>				
10-500.4570 Electricity	61,849	59,200	59,824	64,800
10-500.4590 Water (Utility)	40,138	38,483	38,490	57,858
10-500.4630 Other Structures & Imp.	527	279	1,763	5,000
10-500.4640 Repair & Maint.	29,106	56,212	40,040	39,800
10-500.5490 Postage	-	-	40	100
10-500.5500 Travel & Training	1,905	9,692	5,566	8,550
10-500.5510 Advertising	506	598	1,265	800
10-500.5520 Printing and Binding	528	-	484	700
Total Purchase Prop Servs & Other Servs	134,559	164,465	147,471	177,608
<u>SUPPLIES</u>				
10-500.6120 Office Equipment	-	-	-	2,068
10-500.6140 Office Supplies	1,108	1,418	798	1,000
10-500.6170 Mds. & Con. For Resale	9,988	9,939	12,609	12,000
10-500.6180 Motor Vehicle Fuel	28,772	27,482	22,039	25,000
10-500.6200 Tire and Tubes	1,447	1,979	3,602	2,500
10-500.6210 Agricultural and Landscaping	2,476	2,922	1,519	2,500
10-500.6220 Chemicals and Lab. Supplies	340	495	262	1,000
10-500.6230 Cleaning Supplies	355	389	-	-

**DEPARTMENT OF PARKS
DIVISION - PARKS AND RECREATION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>Continue - SUPPLIES</u>				
10-500.6250 Food, Ice and Bottled Water	\$ 498	\$ 682	\$ 496	\$ 600
10-500.6265 Safety Supplies	992	1,898	3,478	3,800
10-500.6270 Clothing and Uniforms	11,353	10,179	9,562	10,054
10-500.6380 Small Tools	297	400	476	600
10-500.6390 Minor Equipment	1,917	10,329	2,171	6,000
Total Supplies	59,542	68,113	57,013	67,122
<u>CAPITAL OUTLAY</u>				
10-500.7957 Other Equipment	7,565	-	31,000	-
Total Capital Outlay	7,565	-	31,000	-
<u>DEBT SERVICE</u>				
10-500.8800 Other Principal	17,070	43,415	45,614	47,924
10-500.8811 Loan Interest	41,323	14,978	12,779	8,043
Total Debt Service	58,393	58,393	58,393	55,967
<u>MISCELLANEOUS</u>				
10-500.9700 Memberships and Subscriptions	15,232	11,864	15,783	15,000
10-500.9900 Girls Volleyball	7,998	13,162	13,821	12,000
10-500.9901 Softball	23,447	27,872	29,340	25,000
10-500.9901 Pickleball	-	-	-	3,500
10-500.9903 Soccer Programs	12,691	17,387	18,161	19,000
10-500.9904 Flag Football	7,107	13,474	13,649	14,400
10-500.9905 Basketball	19,564	21,190	19,777	21,400
10-500.9906 Summer Programs	30,790	18,074	18,042	39,000
10-500.9907 Youth Football	3,411	5,445	5,606	7,500
10-500.9909 City Event-Noche de Paz	-	-	-	130,000
10-500.9910 Track	1,258	4,160	5,452	4,500
10-500.9911 City Events	183,571	266,008	352,702	32,600
10-500.9912 Tennis Program	148	699	924	1,000
10-500.9913 Pony Baseball	59,039	68,289	86,637	70,000
Total Miscellaneous	364,254	467,624	579,895	394,900
TOTAL PARKS and RECREATION	1,526,553	1,712,851	1,901,453	1,951,514

**DEPARTMENT OF PARKS
DIVISION - BUILDING MAINTENANCE**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Building Maint. Supervisor	1	1	1	1
Building Maint. Tech.	1	1	1	2
Custodian	6	7	7	7
Department Total	8	9	9	10

DEPARTMENT DESCRIPTION:

The Parks and Recreation Department oversees the Division of Building Maintenance. It provides maintenance repairs and janitorial services to all City buildings. Oversees and ensures that all City buildings are maintained.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Upgraded the entire electrical system at Wetlands storage rooms.
- Added electrical outlets at Municipal Park.
- Upgraded all electrical wires at Municipal Park.
- Installed bulletin dry erase boards at new City Hall.
- Installed electrical box at City Hall for events.
- Repaired and remolded restrooms at the Sports Complex.
- Remodeled/upgraded metal canopy at the wetlands for mower storage.

MAJOR FY 2024-2025 GOALS:

- Aim to have sufficient custodial staff to properly maintain all city buildings.
- The addition of five or more custodians.
- Replace Qty 3, 5-ton A/C units at Library to assist in cooling the entire building
- Replace all rain gutters at water treatment plant #2.
- Paint the interior of North Side Police Department.
- Replace North Side Police Department A/C units.
- Replace the roof at the Parks & Recreation office.
- Rehabilitate gazebo at San Juan Library
- Upgrade all A/C units at city buildings where needed.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of Facilities Maintained	20	20	20	20
City work-orders received & completed	550	225	200	200
Replaced AC units to energy efficiency units				2

**DEPARTMENT OF PARKS
DIVISION - BUILDING MAINTENANCE**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-520.1030 Salaries of Employees	\$ 187,299	\$ 227,162	\$ 246,233	\$ 302,147
10-520.1040 Overtime	3,874	7,444	10,352	5,220
10-520.2060 Social Security Tax	14,625	17,947	19,629	23,513
10-520.2070 Health Insurance	38,965	51,105	50,543	65,364
10-520.2080 Employee Retirement	8,617	10,675	11,802	14,323
10-520.2100 Unemployment Comp. Ins.	223	90	1,167	1,170
10-520.2110 Workers' Compensation Ins.	4,316	4,601	3,280	16,801
Total Salaries & Wages/Benefit	257,919	319,024	343,005	428,538
<u>PURCHASED PROF/TECH SRVS</u>				
10-520.3499 Other Prof. & Para. Prof.	550	1,375	600	600
Total Purchased Prof. /Tech. Services	550	1,375	600	600
<u>PUR PROP SRVS & OTH SRVS</u>				
10-520.4570 Electricity	5,152	6,168	8,599	10,152
10-520.4590 Water (Utility)	2,672	2,579	2,617	2,913
10-520.4610 Buildings - Repair & Maint.	50,452	83,879	30,877	40,000
10-520.4630 Repair & Maint.	5,989	10,858	15,005	16,000
10-520.4660 Rental of Machinery & Equip.	-	424	2,085	2,300
Total Purchase Prop Servs & Other Servs	64,265	103,908	59,182	71,365
<u>SUPPLIES</u>				
10-520.6180 Motor Vehicle Fuel	4,370	6,384	3,609	4,255
10-520.6200 Tire and Tubes	632	696	1,419	1,440
10-520.6230 Cleaning Supplies	16,899	21,713	27,685	22,000
10-520.6260 Household and Institutional	11,642	10,625	14,050	20,000
10-520.6265 Safety Supplies	293	499	490	1,000
10-520.6270 Clothing and Uniforms	6,054	8,123	7,365	7,596
10-520.6310 Building Repair	790	-	-	-
10-520.6380 Small Tools	461	950	483	1,500
10-520.6390 Minor Equipment	248	-	-	4,790
Total Supplies	41,389	48,990	55,100	62,581
<u>CAPITAL OUTLAY</u>				
10-520.7957 Other Equipment	-	6,000	2,890	6,130
Total Capital Outlay	-	6,000	2,890	6,130
TOTAL BUILDING MAINTENANCE	364,123	479,298	460,778	569,214

LIBRARY DEPARTMENT

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Library	1	1	1	1
Library Assist. Supervisor	1	1	1	1
Children's Librarian	1	1	1	1
Library Aid	3	3	3	3
Library Aid (Part-time)	1	1	1	1
Department Total	7	7	7	7

DEPARTMENT DESCRIPTION:

The objective of the the San Juan Memorial Library Department is to provide for the citizens of San Juan and the County of Hidalgo public information, recreational pursuits and cultural needs. Accessible to the Community by providing Books, E-books, Printed Media, Audiovisual Media and the Internet.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Increased memberships by 693.
- The collection items increased by 697.
- Increased programming for adults and children.

MAJOR FY 2024-2025 GOALS:

- Increase the number of active members by 650.
- Increase the number of items in the collection by 600.
- Hire a full time employee to assist in the library functions including evenings and weekends.
- Partner with various local organizations to reach more community members.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Circulation - Item Borrowed	8,626	3,463	10,723	9,000
Audio - Visual Item Borrowed	2,618	932	1,449	-
Number of Internet Users	6,028	3,266	6,782	8,000
Number of Books in Library Collection	43,339	43,719	44,184	43,000
Number of Active Members	684	356	721	700

LIBRARY DEPARTMENT

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-530.1030 Salaries of Employees	\$ 200,221	\$ 244,844	\$ 198,769	\$ 280,722
10-530.1040 Overtime	600	7	214	400
10-530.2060 Social Security Tax	15,363	18,731	15,222	21,506
10-530.2070 Health Insurance	27,108	34,418	27,476	39,219
10-530.2080 Employee Retirement	8,565	10,633	8,601	13,100
10-530.2100 Unemployment Comp. Ins.	88	70	703	819
10-530.2110 Workers' Compensation Ins.	479	448	318	1,512
Total Salaries & Wages/Benefit	252,423	309,151	251,303	357,278
<u>PURCHASED PROF/TECH SRVS</u>				
10-530.3499 Other Professional & Para. Prof.	1,296	1,508	5,386	3,440
Total Purchased Professional /Tech. Services	1,296	1,508	5,386	3,440
<u>PUR PROP SRVS & OTH SRVS</u>				
10-530.4570 Electricity	14,735	10,226	2,500	12,852
10-530.4590 Water (Utility)	3,987	3,117	4,360	4,400
10-530.4640 Repair and Maint.	1,403	455	1,169	1,900
10-530.5470 Communications	1,698	1,803	1,960	2,100
10-530.5480 Internet Connection	935	833	838	1,100
10-530.5490 Postage	652	952	420	800
10-530.5500 Travel & Training	315	-	2,774	5,000
Total Purchase Prop Servs & Other Servs	23,725	17,386	14,020	28,152
<u>SUPPLIES</u>				
10-530.6120 Office Equipment	1,707	804	100	2,000
10-530.6140 Office Supplies	1,491	1,392	1,132	1,500
10-530.6270 Clothing & Uniforms	35	291	364	350
Total Supplies	3,233	2,486	1,597	3,850
<u>CAPITAL OUTLAY</u>				
10-530.7957 Other Equipment	-	-	107,576	-
Total Capital Outlay	-	-	107,576	-

LIBRARY DEPARTMENT

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>MISCELLANEOUS</u>				
10-530.9700 Memberships and Subscriptions	\$ 1,100	\$ 340	\$ 2,205	\$ 1,200
10-530.9780 Library Books	6,881	7,594	3,724	8,000
10-530.9899 Other - Expenses	1,000	1,208	1,285	1,300
Total Miscellaneous	8,981	9,142	7,215	10,500
TOTAL LIBRARY	289,658	339,673	387,096	403,220

THIS PAGE INTENTIONALLY LEFT BLANK

DEPARTMENT OF ADMINISTRATION

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
N/A	-	-	-	-
Department Total	-	-	-	-

DEPARTMENT DESCRIPTION:

This department is administered under the direction of the City Manager by the Department of Finance and funds various charges that are not defined or directly related to any specific department of the City. Examples of cost here include general liability insurance, audit, bond principal and interest payments. These types of expenditures affect general fund departments and are not generally prorated.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- The department maintained all recurring expenditures such as legal fees, appraisal services, professional fees, electricity, water, telephone, and general liability insurance related to General Fund Administration.

MAJOR FY 2024-2025 GOALS:

- Continue to maintain all recurring expenditures related to the City Administration in good standing.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
N/A	-	-	-	-

DEPARTMENT OF ADMINISTRATION

EXPENDITURES	ACTUAL	ACTUAL	ESTIMATE	APPROVED
	BUDGET	BUDGET	BUDGET	BUDGET
	2021-2022	2022-2023	2023-2024	2024-2025
<u>PURCHASED PROF/TECH SRVS</u>				
10-560.3400 Accounting & Auditing Services	\$ 9,000	\$ 25,519	\$ 9,000	\$ 9,500
10-560.3430 Legal Services	199,764	323,808	195,638	272,632
10-560.3460 Appraisal Services	115,403	104,503	133,172	141,678
10-560.3499 Other Prof.l & Para. Prof.	54,882	57,998	60,402	89,028
Total Purchased Prof./Tech. Services	379,049	511,828	398,212	512,838
<u>PUR PROP SRVS & OTH SRVS</u>				
10-560.4570 Electricity	8,398	12,364	31,406	31,258
10-560.4590 Water (Utility)	1,601	1,610	7,891	8,300
10-560.4640 Repair & Maint.	1,570	924	1,849	1,848
10-560.4660 Rental of Machinery & Equip.	4,058	5,331	6,940	5,564
10-560.5540 Building Insurance	48,045	52,105	56,090	54,108
10-560.5550 Auto, Trucks, and Equip. Ins.	120,112	130,165	140,224	135,270
10-560.5560 General Liability Insurance	48,596	52,708	56,733	54,729
10-560.5580 Other Insurance	100,000	-	8,346	8,340
Total Purchase Prop Servs & Other Servs	332,380	255,207	309,478	299,417
<u>SUPPLIES</u>				
10-560.6120 Office Equipment	-	12,729	-	-
10-560.6180 Motor Vehicle Fuel	1,141	963	1,724	1,147
10-560.6200 Tire and Tubes	1,367	674	-	-
10-560.6250 Food, Ice, and Bottled Water	160	199	1,645	2,000
Total Supplies	2,668	14,565	3,368	3,147
<u>CAPITAL OUTLAY</u>				
10-560.7951 Motor Vhchicle	5,213	104,346	-	-
Total Capital Outlay	5,213	104,346	-	-
<u>Debt Service</u>				
10-560.8800 Other Principal	75,000	75,000	80,000	80,000
10-560.8820 Other Debt Principal	57,300	54,300	51,200	48,000
10-560.8830 Lease Purchase	-	65,140	-	-
Total Debt Service	132,300	194,440	131,200	128,000
<u>MISCELLANEOUS</u>				
10-560.9030 Transfers Out-Misc Grants	-	22,199	-	-
10-560.9810 Contract Srvs Not Otherwise	-	-	168,335	343,150

DEPARTMENT OF ADMINISTRATION

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>Continued-MISCELLANEOUS</u>				
10-560.9899 Other - Expenses	\$ -	\$ 150,000	\$ 720,392	\$ -
10-560.9900 Chapter 380 Agreement	32,343	48,978	2,450	45,000
Total Miscellaneous	32,343	221,176	891,176	388,150
TOTAL ADMINISTRATION	883,952	1,301,563	1,733,435	1,331,552

THIS PAGE INTENTIONALLY LEFT BLANK

**DEPARTMENT OF
HUMAN RESOURCES**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Human Resources	1	1	1	1
Human Resources Coordinator	1	1	1	1
Human Resources Generalist	2	2	1	1
Administrative Assistant I	-	1	1	1
Department Total	4	5	4	4

DEPARTMENT DESCRIPTION:

The Department of Human Resources' mission is to work with and for the City departments & employees. Provide services that promote a work environment characterized by fair treatment of staff, open communication, personal trust and mutual respect. Assist department directors with Policy & Procedure interpretation, State and Federal Labor Law guidelines, recruitment, retention of valuable employees, compensation, employee relations, performance evaluations and other personnel related concerns & questions. Also provide support to the Economic Development Corporation and Housing Authority as it relates to personnel matters.

ACCOMPLISHMENTS FOR 2022 - 2023 FISCAL YEAR:

- Streamlined process for new hires and Timeclock Plus.
- Finalized Collective Bargaining for the Fire Department.
- Attended job fairs for recruitment efforts for civil and non-civil positions.
- Provided Mental Health Awareness trainings to employees through speakers and EAP Progr
- Provided trainings on retirement (TMRS), Deferred Compensation and Social Security Administration.
- Provided trainings regarding customer service, employee relations and hr protocols and process'.
- Transitioned Risk Mgmt. under the direction of the City Manager, as it relates to accidents, workers compensation and liability claims (non-employment related).
- Transitioned to a new Agent of Record that included new medical, dental, vision & voluntary products.
- Streamlined process for new hire orientations and exits.

MAJOR FY 2023 - 2024 GOALS:

- Continue to monitor & provide information in accordance with the Comprehensive Study-
- Classification and Compensation Plan (Phase I), as approved by City Commission.
- Continue with the Comprehensive Study (Phase II) to include compensation for acquired work-related certification, licenses, etc.
- Maintain the Classification & Compensation Plan, as recommended by the Comprehensive Study.
- Continue with efforts on enhancements to employee benefits and incentives that may affect the budget.
- Finalize Personnel Policy Manual through committee meetings and final review of City Attorney.
- Continue to coordinate with directors/supervisors regarding proper documentation on employee complaints, counseling/mentoring and discipline.
- Continue to provide support to departments when interpreting or enforcing policies & procedures.
- Continue to meet with employees in attempting to resolve any concerns or departmental conflict.

**DEPARTMENT OF
HUMAN RESOURCES**

continued - MAJOR FY 2023 - 2024 GOALS:

- Continue to provide direction and support to departments & respond as appropriate to employee grievances, hearings, mediations, etc. and consult with the City Manager for final recommendation.
- Continue to provide training and development to employees regarding customer service, office etiquette, harassment, bullying, team-work, professionalism, HIPPA, etc.
- Continue to coordinate with TML regarding depositions & mediations as it relates to employment matters/claims.
- Continue to provide employee support regarding leave.
- Continue to coordinate with departments regarding COVID-19 employee concerns.
- Coordinate Collective Bargaining for the Police and Fire Departments.
- Finalize the Civil Service Rules and Regulation through workshops and coordination of Civil Service board members.
- Continue with training for the Civil Service Board members.
- Continue to work on recruitment efforts through job fairs and TWC, STC, etc.
- Continue to provide Civil Service support to the Fire and Police Chiefs through the CS Director as it relates to entry level/promotional examinations, hearing, arbitrations, etc.
- Continue to assist in providing a positive and professional workplace environment and culture.
- Continue to maintain and secure records and personnel related matters in a confidential manner.

**DEPARTMENT OF
HUMAN RESOURCES**

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Employee conferences, mentoring and/or director support.	345	350	400	400
Process advertisements and application req.	1,000	1,200	800	800
Process personnel actions/requests forms, performance rev., deductions & payroll changes.	540	600	600	650
Process, coordinate & respond: TWC, EEOC, grievances, complaints, mediations, etc.	150	150	150	150
Employee new hire and exit orientations. Process retirement/deferred compensations. Process: Community Service, Internships Volunteers and Coach Volunteers.	310	310	250	250
Drug/Alcohol Screens: Pre-emp & reasonable susp.,DPS Background Checks: pre-emp.	510	520	520	200
Process & Coordinate liability employment claima, employment Requests: verifications, benefits, Garnishments, Surveys, PIR's, etc.	300	350	350	150
Civil Service requests: meetings, examinations, applications, advertisements & arbitrations and. inquiries for follow-up)	250	300	300	350
	400	400	400	425

**DEPARTMENT OF
HUMAN RESOURCES**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-570.1030 Salaries of Employees	\$ 165,153	\$ 193,813	\$ 165,167	\$ 199,080
10-570.2040 Overtime	33	33	-	250
10-570.2060 Social Security Tax	12,637	14,829	12,635	15,249
10-570.2070 Health Insurance	21,380	24,150	21,115	26,146
10-570.2080 Employee Retirement	7,442	8,819	7,596	9,289
10-570.2100 Unemployment Comp. Ins.	36	38	422	468
10-570.2110 Workers' Compensation Ins.	247	299	171	812
Total Salaries & Wages/Benefit	206,928	241,981	207,106	251,294
<u>PURCHASED PROF/TECH SRVS</u>				
10-570.3499 Other Prof. & Para. Prof.	7,792	8,520	7,680	8,500
Total Purchased Prof./Tech. Services	7,792	8,520	7,680	8,500
<u>PUR PROP SRVS & OTH SRVS</u>				
10-570.5490 Postage	336	417	231	400
10-570.5500 Travel and Training	9,778	3,843	3,930	5,000
10-570.5510 Advertising	2,108	1,023	1,009	1,500
10-570.5520 Printing and Binding	98	166	328	400
Total Purchase Prop Servs & Other Servs	12,320	5,449	5,498	7,300
<u>SUPPLIES</u>				
10-570.6120 Office Equipment	11	5,269	360	660
10-570.6140 Office Supplies	2,069	2,471	1,532	2,000
10-570.6250 Food, Ice, and Bottled	418	1,195	1,010	1,200
10-570.6265 Safety Supplies	-	-	-	150
10-570.6270 Clothing and Uniforms	278	613	255	560
Total Supplies	2,776	9,548	3,157	4,570
<u>MISCELLANEOUS</u>				
10-570.9700 Memberships and Subscriptions	579	863	530	1,020
10-570.9899 Other - Expenses	-	-	-	700
Total Miscellaneous	579	863	530	1,720
TOTAL HUMAN RESOURCES	230,395	266,362	223,971	273,384

**DEPARTMENT OF
INFORMATION TECHNOLOGY**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Chief Technology Officer	1	1	1	1
Media Specialist	2	2	2	2
Web Master	1	1	1	1
Public Information Officer	1	1	1	1
Information Tech Specialist I	3	4	4	4
Department Total	8	9	9	9

DEPARTMENT DESCRIPTION:

The Department of Information Technology performs a variety of functions that range from installing applications to designing complex networks and information databases. The duties of the IT staff include management, technical documentation of all processes and procedures, networking, computer hardware/software, telephone, database, websites, graphics and design, video production, maintenance of the City's social media sites, as well as management and administration of entire system.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- New City Hall Infrastructure.
- New Fire Department Infrastructure.
- Upgraded Application Servers.
- Upgraded Virtual Server Solution to Include Redundancy.
- Added Storage Area Network for Virtual Server Redundancy.

MAJOR FY 2024-2025 GOALS:

- Investigate New Business Applications
- Increase Volume of Media Footprint
- Upgrade Applications on End-Point Devices
- Investigate New Applications for Threat Discovery and Protection

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Work orders completed for the year	1,200	1,200	1,300	1,300

**DEPARTMENT OF
INFORMATION TECHNOLOGY**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
10-580.1030 Salaries of Employees	\$ 346,220	\$ 426,626	\$ 416,458	\$ 470,510
10-580.1040 Overtime	12,021	14,970	13,334	9,000
10-580.2060 Social Security Tax	27,405	33,782	32,879	36,683
10-580.2070 Health Insurance	42,187	53,002	46,315	58,828
10-580.2080 Employee Retirement	16,134	20,087	19,768	22,345
10-580.2100 Unemployment Comp. Ins.	79	92	1,148	1,053
10-580.2110 Workers' Compensation Ins.	526	578	423	1,951
Total Salaries & Wages/Benefit	444,573	549,136	530,325	600,370
<u>PURCHASED PROF/TECH SRVS</u>				
10-580.3499 Other Prof. & Para. Prof.	170,159	65,402	59,553	59,902
Total Purchased Prof. /Tech. Services	170,159	65,402	59,553	59,902
<u>PUR PROP SRVS & OTH SRVS</u>				
10-580.4570 Electricity	2,367	1,482	288	500
10-580.4590 Water (Utility)	1,139	1,143	1,217	1,210
10-580.4640 Repair & Maint.	1,067	2,295	2,246	3,000
10-580.4660 Rental of Mach & Equipment	38,015	50,273	52,843	62,000
10-580.5470 Communications	98,564	134,656	132,598	150,000
10-580.5480 Internet Connection	13,764	-	-	-
10-580.5500 Travel and Training	4,900	6,833	4,758	8,000
10-580.5510 Advertising	-	240	-	-
Total Purchase Prop Servs & Other Servs	159,815	196,922	193,949	224,710
<u>SUPPLIES</u>				
10-580.6120 Office Equipment	41,495	7,359	17,117	8,750
10-580.6140 Office Supplies	2,018	3,479	4,413	5,000
10-580.6180 Motor Vehicle Fuel	879	1,350	615	1,000
10-580.6200 Tire and Tubes	-	20	-	100
10-580.6250 Food, Ice and Bottled Water	-	-	247	500
10-580.6270 Clothing and Uniforms	1,162	1,550	1,668	2,000
10-580.6380 Small Tools	8	413	-	500
10-580.6390 Minor Equipment	31,151	12,356	18,939	14,000
Total Supplies	76,714	26,527	42,999	31,850

**DEPARTMENT OF
INFORMATION TECHNOLOGY**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>CAPITAL OUTLAY</u>				
10-580.7951 Motor Vehicle	\$ -	\$ 34,986	\$ -	\$ -
10-580.7954 Computer	-	9,881	-	-
10-580.7956 Software	-	7,231	-	-
10-580.7957 Other Equipment	65,350	-	8,357	-
Total Capital Outlay	65,350	52,098	8,357	-
<u>MISCELLANEOUS</u>				
10-580.9700 Memberships and Subscriptions	47,510	164,705	183,816	182,100
Total Miscellaneous	47,510	164,705	183,816	182,100
TOTAL INFORMATION TECHNOLOGY	964,121	1,054,790	1,019,001	1,098,932

THIS PAGE INTENTIONALLY LEFT BLANK

EMERGENCY MANAGEMENT

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
	-	-	-	-
Department Total	-	-	-	-

DEPARTMENT DESCRIPTION:

The Emergency Management Departments insures public safety, protection, and minimize personal injury and property loss. To insure that the emergency public services are maintained before, during, and after any given situation or disaster. To insure that the community returns back to normal status as quickly as possible following a disaster.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Completed 16 Continuous Educational Hours.
- Submitted All Requested Documentation to Local and State Officials.
- Secured Funding for a Utility Trailer
- Secured Funding for Filling Sandbag Station.
- Secured Funding for Backhoe Adapter for Filling Sandbags.

MAJOR FY 2024-2025 GOALS:

- Request Funding for Portable and Mobile Radio.
- Request Funding for Portable Emergency Lighting Tower with Generator.
- Requesting Funding for Bumper Pull Portable Restroom.
- Requesting Funding for Mobile Command Center Driven or Bumper Pull.
- Request Funding for a Drone and to Certified Employee.
- Request Funding for a Kubota ATV.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Training Hours	36	36	36	36

EMERGENCY MANAGEMENT

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PURCHASED PROF/TECH SRVS</u>				
10-590.3499 Other Prof. & Para. Prof.	\$ 15,965	\$ -	\$ -	\$ -
Total Purchased Prof. /Tech. Services	15,965	-	-	-
<u>PUR PROP SRVS & OTH SRVS</u>				
10-590.4660 Rental of Mach. & Equipment	1,179	-	240	-
10-590.5500 Travel and Training	200	2,608	-	5,000
Total Purchase Prop Servs & Other Servs	1,379	2,608	240	5,000
<u>SUPPLIES</u>				
10-590.6250 Food, Ice and Bottled Water	805	801	2,704	8,000
10-590.6280 Supplies	1,490	4,467	16,192	11,000
10-590.6281 Natural Disaster	-	81,371	-	-
Total Supplies	2,295	86,639	18,896	19,000
<u>CAPITAL OUTLAY</u>				
10-590.7957 Other Equipment	45,530	29,039	30,827	30,000
Total Capital Outlay	45,530	29,039	30,827	30,000
TOTAL EMERGENCY MANAGEMENT	65,169	118,286	49,963	54,000

**HEALTH AND WELFARE
ANIMAL CONTROL**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Animal Control Officer	2	2	2	2
Department Total	2	2	2	2

DEPARTMENT DESCRIPTION:

The Police Department oversees the Division of the Animal Control. It maintains public safety by enforcing animal licensing laws and humane care regulations while on patrol. Working as an Animal Control Officer can be both challenging and rewarding, and it requires handling all kinds of animals, from pets to wildlife.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Retained all Animal Control Officers positions filled
- Improve ability for staff to locate animal owners and reduce the average length of time at shelter.
- Conducted in house trainings for animal control staff.

MAJOR FY 2024-2025 GOALS:

- Implement preventive clinics for rabies vaccinations and animal chip technology.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of stray animals picked up	1,253	1,400	1,325	1,350
Number of carcasses picked up	175	200	360	400
Number of citations issued	90	30	556	575
Number of call for service	1,887	3,000	2,316	2,500

**HEALTH AND WELFARE
ANIMAL CONTROL**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFIT</u>				
10-602.1030 Salaries of Employees	\$ 30,503	\$ 52,842	\$ 64,272	\$ 70,416
10-602.1040 Overtime	922	2,743	4,705	972
10-602.2060 Social Security Tax	2,404	4,252	5,277	5,461
10-602.2070 Health Insurance	5,345	11,032	11,512	13,073
10-602.2080 Employee Retirement	1,416	2,529	3,173	3,327
10-602.2100 Unemployment Comp. Ins.	9	25	241	234
10-602.2110 Workers' Compensation Ins.	1,426	1,298	996	4,516
Total Salaries & Wages/Benefits	42,024	74,722	90,176	97,999
<u>PUR PROP SRVS & OTH SRVS</u>				
10-602.4640 Repair and Maint.	-	358	948	3,050
10-602.5500 Travel & Training	-	1,106	1,846	4,000
10-602.5520 Printing & Binding	-	322	-	1,500
Total Purchase Prop Servs & Other Servs	-	1,786	2,795	8,550
<u>SUPPLIES</u>				
10-602.6140 Office Supplies	-	96	34	500
10-602.6180 Motor Vehicle Fuel	5,205	6,359	7,497	7,800
10-602.6200 Tire and Tubes	405	569	550	2,900
10-602.6220 Chemicals & Lab. Supplies	-	-	-	2,150
10-602.6270 Clothing and Uniforms	50	986	496	4,210
10-602.6390 Minor Equipment	2,169	4,529	3,784	10,000
Total Supplies	7,829	12,539	12,361	27,560
<u>CAPITAL OUTLAY</u>				
10-602.7957 Other Equipment	-	-	15,960	5,000
Total Capital Outlay	-	-	15,960	5,000
<u>MISCELLANEOUS</u>				
10-602.9700 Memberships and Subscriptions	-	-	-	2,350
10-602.9810 Contract Srvs Not Otherwise	114,450	131,155	175,410	195,000
Total Miscellaneous	114,450	131,155	175,410	197,350
TOTAL ANIMAL CONTROL	164,303	220,202	296,702	336,459

SPECIAL REVENUE FUNDS

***Special Revenue Funds** are used to account for resources that are legally restricted to expend for a specific purpose. A special revenue fund continues in existence as long as governmental resources are allocated to its specific purpose.*

Included in the Special Revenue Funds are:

- *Municipal Court Building Security Fund*
- *Municipal Court Technology Fund*
- *Park Development Fund*
- *Wrecker Law Enforcement*
- *Asset Forfeiture-State Fund*
- *Miscellaneous Grants Fund*
- *Crime Victims Liaison Fund*
- *Hotel Motel Fund*
- *Asset Forfeiture-Federal*
- *Storm Water Fund*

THIS PAGE INTENTIONALLY LEFT BLANK

MUNICIPAL COURT BUILDING SECURITY FUND

The Municipal Court Building Security Fund is used to account for building security fees access on moving violations for Municipal Court Building security expenditures. The modified accrual basis of accounting is used by the Municipal Court Building Security Fund in accordance with Generally Accepted Accounting Principles (GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

**MUNICIPAL COURT
BUILDING SECURITY FUND**

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>OTHER REVENUE</u>				
20-3700.4300 Court Building Security Fee	\$ 4,879	\$ 6,952	\$ 7,879	\$ 5,500
Total Other Revenue	4,879	6,952	7,879	5,500
EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>SUPPLIES</u>				
20-430.6280 Supplies	\$ -	\$ 398	\$ -	\$ -
Total Supplies	-	398	-	-
<u>CAPITAL OUTLAY</u>				
20-430.7957 Other Equipment	-	-	16,899	-
Total Capital Outlay	-	-	16,899	-
TOTAL MUNICIPAL COURT - BUILDING	-	398	16,899	-
Revenue Over/(Under) Expenditures	4,879	6,554	(9,020)	5,500

THIS PAGE INTENTIONALLY LEFT BLANK

MUNICIPAL COURT TECHNOLOGY FUND

The Municipal Court Technology Fund is used to account for court technology fees access on moving violations for municipal court technology expenditures. The modified accrual basis of accounting is used by the Municipal Court Technology Fund in accordance with Generally Accepted Accounting Principles (GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

**MUNICIPAL COURT
TECHNOLOGY FUND**

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>OTHER REVENUE</u>				
21-3700.4310 Court Technology Fee	\$ 4,095	\$ 5,692	\$ 6,418	\$ 6,000
Total Other Revenue	4,095	5,692	6,418	6,000
<u>EXPENDITURES</u>				
	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>SUPPLIES</u>				
21-430.6120 Office Equipment	\$ 200	\$ -	\$ -	\$ -
21-430.6280 Supplies	-	30	-	-
Total Supplies	200	30	-	-
TOTAL MUNICIPAL COURT - TECHNOLOGY	200	30	-	-
Revenue Over/(Under) Expenditures	3,895	5,662	6,418	6,000

THIS PAGE INTENTIONALLY LEFT BLANK

PARK DEVELOPMENT FUND

*The **Park Development Fund** is used to account for financial resources from developers for the purchase and development of parks and recreation areas. The modified accrual basis of accounting is used by the Park Development Fund in accordance with Generally Accepted Accounting Principles (GAAP).*

THIS PAGE INTENTIONALLY LEFT BLANK

PARK DEVELOPMENT FUND

REVENUES	ACTUAL	ACTUAL	ESTIMATE	APPROVED
	BUDGET	BUDGET	REV/EXP	BUDGET
	2021-2022	2022-2023	2023-2024	2024-2025
<u>OTHER REVENUE</u>				
26-3700.1100 Interest Earned	\$ 1,261	\$ 18,355	\$ 26,605	\$ 10,000
26-3700.1600 Park Development Fees	79,552	313,425	262,943	25,000
Total Other Revenue	80,813	331,780	289,548	35,000
EXPENDITURES	ACTUAL	ACTUAL	ESTIMATE	APPROVED
	BUDGET	BUDGET	REV/EXP	BUDGET
	2021-2022	2022-2023	2023-2024	2024-2025
<u>CAPITAL OUTLAY</u>				
26-512.7940 Other Structures	\$ -	\$ -	\$ 4,620	\$ -
26-512.7957 Other Equipment	-	-	49,741	103,000
26-556.7941 Other Struct-Wrought Iron Fence	-	-	-	130,000
Total Capital Outlay	-	-	54,361	233,000
TOTAL PARKS DEVELOPMENT	-	-	54,361	233,000
Revenue Over/(Under) Expenditures	80,813	331,780	235,186	(198,000)

THIS PAGE INTENTIONALLY LEFT BLANK

WRECKER LAW ENFORCEMENT

The Wrecker Law Enforcement Fund is used to account for wrecker service fees access on law enforcement expenditures. The modified accrual basis of accounting is used by the Wrecker Law Enforcement Fund in accordance with Generally Accepted Accounting Principles (GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

**WRECKER
LAW ENFORCEMENT
FUND**

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>OTHER REVENUE</u>				
27-3700.1300 Miscellaneous Revenue	\$ 2,700	\$ 12,050	\$ 6,554	\$ 5,000
27-3700.1312 Wrecker Law Enforcement	9,055	7,150	6,120	9,000
Total Other Revenue	11,755	19,200	12,674	14,000
EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>PURCHASED PROF/TECH SRVS</u>				
27-460.3499 Other Prof. & Para. Prof.	\$ -	\$ 3,095	\$ -	\$ -
Total Purchased Prof. /Tech. Services	-	3,095	-	-
<u>PUR PROP SRVS & OTH SRVS</u>				
27-460.5520 Printing and Binding	-	120	282	650
Total Purchase Prop Servs & Other Servs	-	120	282	650
<u>SUPPLIES</u>				
27-460.6280 Supplies	2,129	4,692	2,796	10,000
Total Supplies	2,129	4,692	2,796	10,000
<u>PUR PROP SRVS & OTH SRVS</u>				
27-800.0300 Miscellaneous PD Expense	5,250	13,997	4,538	15,000
Total Purchase Prop Servs & Other Servs	5,250	13,997	4,538	15,000
TOTAL WRECKER LAW ENFORCEMENT	7,378	21,904	7,616	25,650
Revenue Over/(Under) Expenditures	4,377	(2,704)	5,059	(11,650)

THIS PAGE INTENTIONALLY LEFT BLANK

STATE ASSET FORFEITURE FUND

The State Asset Forfeiture Fund is used to account for financial resources from the Texas Department of Justice for the City's share and local forfeited property. All expenditures incurred by the City in conjunction with the Drug Task Force Agency are recorded in this fund. The modified accrual basis of accounting is used by the State Forfeiture Fund in accordance with Generally Accepted Accounting Principles (GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

**ASSET FORFEITURE
STATE FUND**

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>OTHER REVENUE</u>				
28-3700.1150 Sale of Forfeiture Assets	\$ 35	\$ -	\$ 35	\$ 1,000
28-3710.6000 State-Forfeits	565	-	-	-
Total Other Revenue	600	-	35	1,000
<u>EXPENDITURES</u>				
<u>PUR PROP SRVS & OTHER SRVS</u>				
28-460.4640 Repair & Maintenance	\$ 4,200		\$ -	\$ -
28-460.5500 Travel and Training	-	-	-	-
Total Purchase Prop Servs & Other Servs	4,200	-	-	-
<u>SUPPLIES</u>				
28-460.6280 Supplies	1,800	8,422	3,825	6,300
Total Supplies	1,800	8,422	3,825	6,300
TOTAL ASSET FORFEITURE - STATE	6,000	8,422	3,825	6,300
Revenue Over/(Under) Expenditures	(5,400)	(8,422)	(3,790)	(5,300)

THIS PAGE INTENTIONALLY LEFT BLANK

MISCELLANEOUS GRANTS FUND

*The **Miscellaneous Grant Fund** is used to account for small state and federal grants. All revenues and expenditures for these grants are recorded in this fund. The modified basis of accounting is used by the Miscellaneous Grant Fund in accordance with Generally Accepted Accounting Principles (GAAP).*

THIS PAGE INTENTIONALLY LEFT BLANK

MISCELLANEOUS GRANT
REVENUES OVER EXPENDITURES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Intergov't Revenue	\$ 160,055	\$ 376,398	\$ 382,606	\$ 149,322
Total Revenue	160,055	376,398	382,606	149,322
Transfer In	7,689.00	-	-	-
Total Revenues and Transfers	167,744	376,398	382,606	149,322
<u>Appropriations</u>				
<u>EXPENSES</u>				
Police	123,963	425,139	507,522	134,922
Fire Suppression	23,921	-	-	-
Library	12,567	13,074	12,845	14,400
Total Operations	160,451	438,213	520,367	149,322
Revenue Over/(Under) Expenditures	7,293	(61,815)	(137,762)	-

**MISCELLANEOUS GRANTS
REVENUE**

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>INTERGOVERNMENTAL REVENUE</u>				
30-3410.1053 Hidalgo County Library System	\$ 14,863	\$ 14,778	\$ 14,588	\$ 14,400
30-3410.2007 JAG Grant	-	12,541	-	-
30-3410.2010 OG-Criminal Justice Division	-	170,533	46,925	-
30-3410.2055 Bulletproof Vest	-	-	-	-
30-3410.2278 Fire Dept. - SAFER Grant	33,471	-	-	-
30-3410.2279 Homeland Security-Grant	-	32,250	96,731	-
30-3410.2281 Border Security Grant	21,310	62,936	11,038	-
30-3410.2282 Stepwave Grant	873	-	-	-
30-3410.2283 DOJ - COPS Grant	71,639	83,360	52,428	134,922
30-3410.2291 Operation Stone Garden	17,899	-	160,896	-
Total Intergovernmental Revenue	160,055	376,398	382,606	149,322
<u>OTHER REVENUE</u>				
30-3800.1010 Transfers In	7,689	-	-	-
Total Other Revenue	7,689	-	-	-
TOTAL REVENUE	167,744	376,398	382,606	149,322

**MESCELLANEOUS GRANTS
PUBLIC SAFETY**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
30-460.1030 Salaries of Employees	\$ 53,720	\$ 64,572	\$ 68,754	\$ 93,490
30-460.1032 Longevity Pay	72	110	-	200
30-460.1035 Certification Pay	338	1,766	208	-
30-460.1039 Overtime	14,510	-	21,835	-
30-460.1040 Overtime-Operation Stonegarden	18,384	-	67,591	-
30-460.1041 Overtime-Border Security	22,880	61,500	17,020	-
30-460.1042 Overtime-STEP WAVE	1,040	-	-	11,998
30-460.2060 Social Security Tax	4,122	5,083	7,064	7,167
30-460.2070 Health Insurancee	6,224	8,139	10,570	13,073
30-460.2080 Employee Retirement	2,420	3,022	4,248	4,366
30-460.2100 Unemployment Compensation Ins.	12	23	240	234
30-460.2110 Workers' Compensation Ins.	243	600	967	4,394
Total Salaries & Wages/Benefit	123,963	144,815	198,498	134,922
<u>PURCHASED PROF/TECH SRVS</u>				
30-460.3440 Medical Services	-	20,000	-	-
Total Prof/Tech Srvs	-	20,000	-	-
<u>SUPPLIES</u>				
30-460.6280 Supplies	-	-	11,804	-
30-460.6390 Minor Equipment	-	39,155	35,025	-
Total Suplies	-	39,155	46,829	-
<u>CAPITAL OUTLAY</u>				
30-460.7951 Motor Vehicle	-	-	106,900	-
30-460.7957 Other Equipment	-	221,169	155,295	-
Total Capital Outlay	-	221,169	262,195	-
TOTAL POLICE	123,963	425,139	507,522	134,922

**MISCELLANEOUS GRANTS
FIRE SUPRESSION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
30-470.1030 Salaries of Employees	\$ 19,934	\$ -	\$ -	\$ -
30-470.1032 Longevity Pay	110	-	-	-
30-470.2060 Social Security Tax	1,507	-	-	-
30-470.2070 Health Insurance	1,813	-	-	-
30-470.2080 Employee Retirement	895	-	-	-
30-470.2100 Unemployment Compensation Ins.	(338)	-	-	-
30-470.2110 Workders Compensation Ins.	-	-	-	-
Total Salaries & Wages/Benefit	23,921	-	-	-
TOTAL FIRE SUPRESSION	23,921	-	-	-

**MISCELLANEOUS GRANTS
LIBRARY**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PURCHASED PROF/TECH SRVS</u>				
30-530.3499 Other Prof. & Para. Prof.	\$ 1,630	\$ 960	\$ 1,565	\$ -
Total Purchased Prof. /Tech. Services	1,630	960	1,565	-
<u>PUR PROP SRVS & OTH SRVS</u>				
30-530.4640 Repair and Maintenance	7,831	9,537	7,664	8,000
30-530.5490 Postage	213	300	300	300
Total Purchase Prop Servs & Other Servs	8,044	9,837	7,964	8,300
<u>SUPPLIES</u>				
30-530.6140 Office Supplies	-	2,004	1,159	1,250
Total Supplies	-	2,004	1,159	1,250
<u>MISCELLANEOUS</u>				
30-530.9780 Library Books	1,597	-	1,582	1,599
30-530.9800 Family Place-Books	350	273	-	350
30-530.9899 Other - Expenses	946	-	575	2,901
Total Miscellaneous	2,893	273	2,157	4,850
TOTAL LIBRARY	12,567	13,074	12,845	14,400

THIS PAGE INTENTIONALLY LEFT BLANK

HOTEL MOTEL OCCUPANCY FUND

The Hotel Motel Occupancy Tax Fund was established to account for the revenues generated from the hotel/motel tax. These funds will be expended to promote tourism, advertising and on various organizations that promote tourism. The modified accrual basis of accounting is used by the Hotel Motel Occupancy Tax Fund in accordance with Generally Accepted Accounting Principles (GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

HOTEL MOTEL FUND

REVENUES	ACTUAL	ACTUAL	ESTIMATE	APPROVED
	BUDGET	BUDGET	BUDGET	BUDGET
	2021-2022	2022-2023	2023-2024	2024-2025
<u>INTERGOVERNMENTAL REVENUE</u>				
33-3200.1256 San Juan Inn, LLC	\$ 13,609	\$ 21,415	\$ 22,141	\$ 15,000
33-3200.1400 Shrine of our Lady of San Juan	4,744	4,631	4,674	5,300
Total Intergovernmental Revenue	18,353	26,046	26,815	20,300
<u>Fines & Fees</u>				
33-3200.1370 Miscellaneous Fees	12,800	1,200	570	300
Total Miscellaneous	12,800	1,200	570	300
TOTAL REVENUE	31,153	27,246	27,385	20,600
Revenue Over/(Under) Expenditures	31,153	27,246	27,385	20,600

THIS PAGE INTENTIONALLY LEFT BLANK

FEDERAL ASSET FORFEITURE FUND

The Federal Asset Forfeiture Fund is used to account for financial resources from the Department of Justice for the City's share of federal forfeited property. All expenditures incurred by the City for participating in the Justice Forfeiture Program are accounted in this fund. The modified accrual basis of accounting is used by the State Forfeiture Fund in accordance with Generally Accepted Accounting Principles (GAAP).

THIS PAGE INTENTIONALLY LEFT BLANK

**ASSET FORFEITURE
FEDERAL FUND**

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>OTHER REVENUE</u>				
35-3700.1100 Interest Earned	\$ 606	\$ 8,499	\$ 8,803	\$ 7,000
35-3700.1150 Sale of Forfeiture Assets	14,000	33,267	-	-
35-3700.1300 Miscellaneous Revenue	-	3,107	-	-
Total Other Revenue	14,606	44,873	8,803	7,000
<u>FORFEIT FEDERAL</u>				
35-3720.7000 Federal Forfeits-Dept. of Justice	135,180	131,479	65,726	50,000
35-3720.7200 Federal Forfeits-Imm. & Cust.	37,758	38,019	37,645	-
Total Forfeit Federal	172,938	169,498	103,372	50,000
Total Revenues	187,545	214,371	112,175	57,000

**ASSET FORFEITURE
FEDERAL FUND**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PUR PROP SRVS & OTH SRVS</u>				
35-460.4640 Repair & Maintenance	\$ -	\$ -	\$ (23,936)	\$ 55,000
35-460.5500 Travel & Training	1,478	17,764	34,863	35,000
Total Purchase Prop Servs & Other Servs	1,478	17,764	10,927	90,000
<u>Supplies</u>				
35-460.6120 Office Equipment	-	1,182	4,924	-
35-460.6200 Tires and Tubes	-	-	3,087	3,500
35-460.6270 Clothing and Uniforms	2,640	468	3,799	25,000
35-460.6280 Supplies	49,930	27,019	25,430	25,000
35-460.6390 Minor Equipment	-	-	3,910	-
Total Supplies	52,570	28,670	41,149	53,500
<u>Capital Outlay</u>				
35-460.7900 Bldg Addition & Renovation	-	-	-	35,000
35-460.7957 Other Equipment	31,600	112,004	3,296	97,000
Total Capital Outlay	31,600	112,004	3,296	132,000
<u>MISCELLANEOUS</u>				
35-460.9700 Memberships and Subscriptions	-	2,447	-	-
Total Miscellaneous	-	2,447	-	-
TOTAL ASSET FORFEITURE - FEDERAL	85,648	160,885	55,373	275,500
Revenue Over/(Under) Expenditures	101,896	53,486	56,802	(218,500)

STORM WATER FUND

*The **Storm Water Fund** is used to account for a Pollution Prevention Program in Accordance with Environmental Protection Agency (EPA) and Texas Commission Environmental Quality (TCEQ). The activities for this fund will be the purchase of asphalt for the patching of potholes throughout the City of San Juan and for drainage improvement projects including the operations. The accrual basis of accounting is used by this fund in accordance with the Generally Accepted Accounting Principles (GAAP).*

THIS PAGE INTENTIONALLY LEFT BLANK

STORM WATER REVENUES OVER EXPENDITURES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Storm Water Fees	\$ 297,061	\$ 301,206	\$ 263,176	\$ 240,000
Storm Water Fees - NAWSC	-	-	-	70,000
Storm Water Fees - MHWSC	-	-	-	2,000
Total Revenue	297,061	301,206	263,176	312,000
<u>Appropriations</u>				
<u>EXPENSES</u>				
Storm Water	262,202	267,294	247,712	312,000
Total Operations	262,202	267,294	247,712	312,000
Total Appropriations	262,202	267,294	247,712	312,000
Revenue Over/(Under) Expenditures	34,859	33,912	15,464	-

STORM WATER - REVENUES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>STORMWATER</u>				
55-3500.1314 Storm Water Fees	\$ 297,061	\$ 301,206	\$ 263,176	\$ 240,000
55-3500.1315 Storm Water Fees - NAWSC	-	-	-	70,000
55-3500.1316 Storm Water Fees - MHWSC	-	-	-	2,000
Total Stormwater	297,061	301,206	263,176	312,000
TOTAL REVENUE	297,061	301,206	263,176	312,000

STORM WATER EXPENSE BY DEPARTMENT

		ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>Description</u>					
601	Storm Water	\$ 262,202	\$ 267,294	\$ 247,712	\$ 312,000
	Total Storm Water	262,202	267,294	247,712	312,000
	Total Storm Water Fund	262,202	267,294	247,712	312,000

THIS PAGE INTENTIONALLY LEFT BLANK

STORM WATER

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Light Equipment Operator (2 are 1/2 salary from Streets)	7	7	7	7
Crewleader	1	1	1	1
Department Total	8	8	8	8

DEPARTMENT DESCRIPTION:

The Sanitation Department oversees the Division of Storm Water. It develops, coordinates, implements and administers all aspects of the Storm Water in accordance with Environmental Protection Agency (EPA), Texas Commission Environmental Quality (TCEQ) and Storm Water Pollution Prevention Program (SWP3). It maintains the storm drainage systems including, but not limited to, storm drains lines, inlets, holding ponds, drain ditches, and bar ditches.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Re-certifications- Texas Dept of Agriculture (TDA) Non-Commercial political pesticide
- Transform outdated or dysfunctional ponds.
- Service Stormwater Drains throughout the City.

MAJOR FY 2024-2025 GOALS:

- Public education and outreach efforts and methods and determine targets and goals.
- Conduct regular maintenance and inspection of stormwater system to ensure optimal performance.
- Practice to control facility site runoff, spillage or leaks, sludge or waste disposal.
- Staff training for Vactor (mosquito control) on the environment and necessity of storm inlets and drains.
- Continue to evaluate and make improvements thru the Stormwater Task Force.
- Upgrade aging stormwater infrastructure to reduce flooding and improve water quality.
- Seek grants and alternative funding source to support stormwater.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of storm drains cleaned	500	1,000	1,000	800
Neighborhood Clean-Ups (Storm Water Ed.)	8	5	5	11

STORM WATER

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
55-601.1030 Salaries of Employees	\$ 156,495	\$ 156,397	\$ 149,296	\$ 201,928
55-601.1040 Overtime	5,709	5,739	4,628	4,727
55-601.2060 Social Security Tax	12,230	12,391	12,597	15,810
55-601.2070 Health Insurance	36,535	36,952	35,580	45,755
55-601.2080 Employee Retirement	7,204	7,365	7,573	9,630
55-601.2100 Unemployment Compensation Ir	376	74	1,079	819
55-601.2110 Workers' Compensation Ins.	4,832	4,581	2,946	14,737
Total Salaries & Wages/Benefit	223,381	223,498	213,699	293,406
<u>PURCHASED PROF/TECH SRVS</u>				
35-601.3499 Other Prof. & Para. Prof.	-	-	2,100	-
Total Purchased Prof. /Tech. Services	-	-	2,100	-
<u>PUR PROP SRVS & OTH SRVS</u>				
55-601.4640 Repair & Maint.	6,229	3,597	1,165	1,269
55-601.4660 Rental of Machinery & Equip.	-	454	-	-
55-601.5500 Travel and Training	500	1,807	3,965	867
55-601.5510 Advertising	-	-	1,450	-
Total Purchase Prop Servs & Other Servs	6,729	5,858	6,581	2,136
<u>SUPPLIES</u>				
55-601.6180 Motor Vehicle	6,192	6,621	4,335	4,758
55-601.6200 Tires and Tubes	40	927	65	200
55-601.6220 Chemicals & Lab. Supplies	5,502	6,236	124	125
55-601.6250 Food, Ice and Bottled Water	-	-	-	500
55-601.6270 Clothing and Uniforms	2,939	5,642	7,299	10,550
55-601.6280 Supplies	-	144	218	325
55-601.6370 Road Material	5,103	-	-	-
55-601.6390 Minor Equipment	225	-	-	-
Total Supplies	20,000	19,570	12,041	16,458
<u>CAPITAL OUTLAY</u>				
55-601.7930 Drainage Ditches & Structures	-	10,190	-	-
Total Capital Outlay	-	10,190	-	-

STORM WATER

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>MISCELLANEOUS</u>				
55-601.9700 Memberships and Subscriptions	\$ 12,092	\$ 8,177	\$ 13,291	\$ -
Total Miscellaneous	12,092	8,177	13,291	-
TOTAL STORM WATER	262,202	267,294	247,712	312,000

THIS PAGE INTENTIONALLY LEFT BLANK

DEBT SERVICE FUND

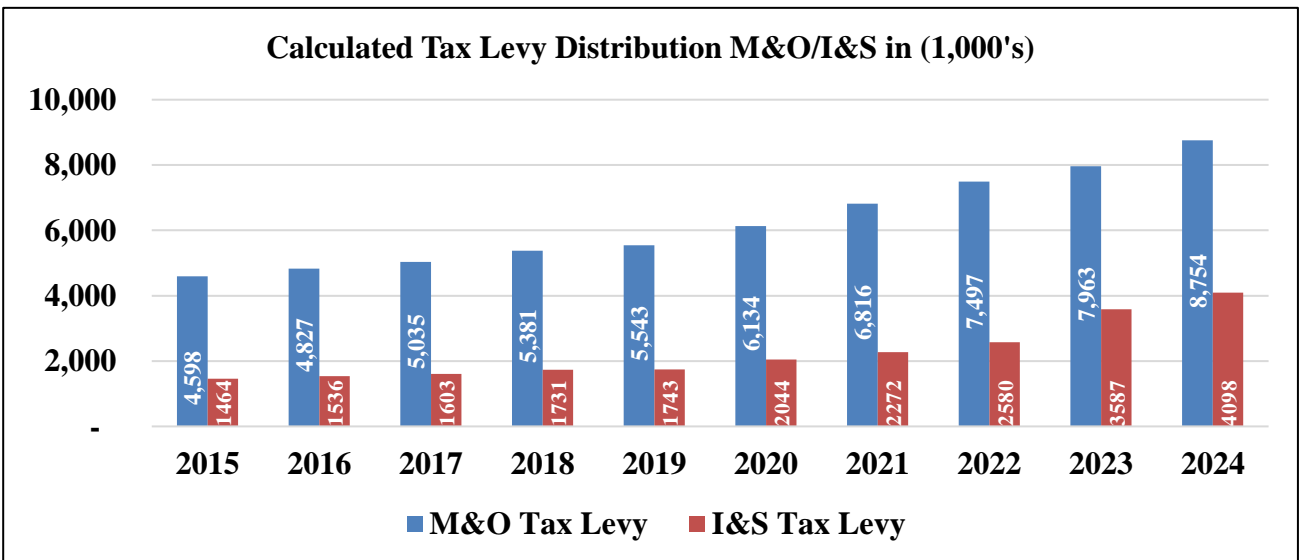
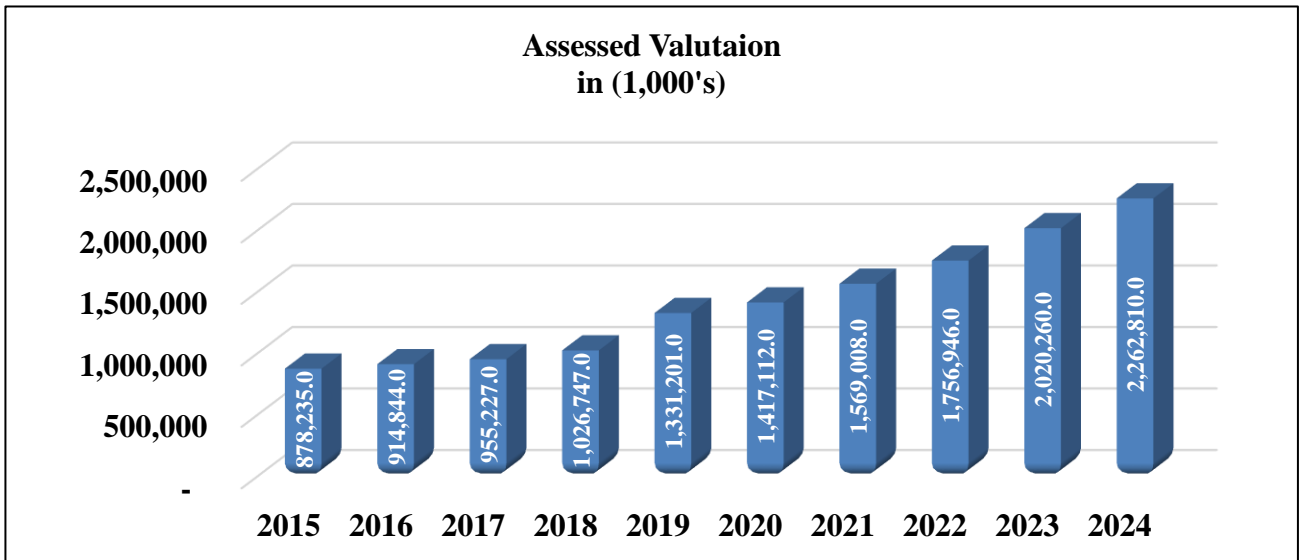
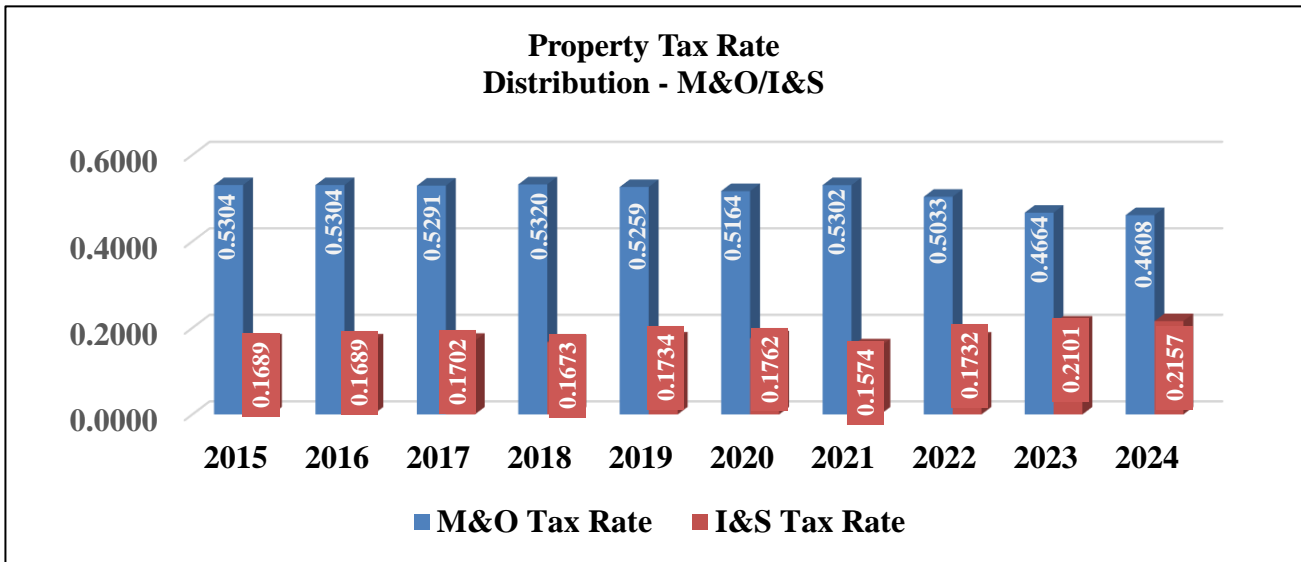
*The **Debt Service Fund** is established by Ordinance authorizing the issuance of general obligation bonds as well as certificates of obligation. The fund provides for payment of bond principal, interest, paying agent fees, and debt service reserve as a sinking fund each year, which will be sufficient to produce the money required to pay principal and interest as it comes due and provide the interest and sinking fund reserve. The modified accrual basis of accounting is used by this fund in accordance with Generally Accepted Accounting Principles (GAAP).*

THIS PAGE INTENTIONALLY LEFT BLANK

DEBT SERVICE SUMMARY

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Ad Valorem Taxes-Current	\$ 2,017,921	\$ 2,462,106	\$ 3,484,268	\$ 3,927,957
Ad Valorem Taxes-Delinquent	94,818	76,582	81,509	93,000
Penalty & Interest	72,398	66,418	72,733	73,000
Interest Earned	9,019	68,856	85,580	77,500
Total Revenue	2,194,155	2,673,963	3,724,091	4,171,457
Appropriations				
<u>EXPENSES</u>				
Debt Service	2,346,842	2,407,705	3,226,345	3,687,873
Total Operations	2,346,842	2,407,705	3,226,345	3,687,873
Revenue Over/(Under) Expenditures	(152,687)	266,258	497,746	483,584

DEBT SERVICE TAX GRAPHS



DEBT SERVICE

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PROPERTY TAXES</u>				
36-3100.1100 Ad Valorem Taxes-Current	\$ 2,017,921	\$ 2,462,106	\$ 3,484,268	\$ 3,927,957
36-3100.1200 Ad Valorem Taxes-Delinquent	94,818	76,582	81,509	93,000
36-3100.1300 Penalty & Interest	72,398	66,418	72,733	73,000
Total Property Taxes	2,185,137	2,605,107	3,638,511	4,093,957
<u>OTHER REVENUE</u>				
36-3700.1100 Interest Earned	6,755	68,856	81,226	75,000
36-3700.1300 Miscellaneous Revenue	2,264	-	4,353	2,500
Total Other Revenue	9,019	68,856	85,580	77,500
TOTAL REVENUES	2,194,155	2,673,963	3,724,091	4,171,457

DEBT SERVICE

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>DEBT SERVICE</u>				
36-800.8790 Bond Principal	\$ 1,465,000	\$ 1,537,000	\$ 2,043,000	\$ 1,945,000
36-800.8810 Bond Interest	870,463	859,150	1,171,000	1,739,073
36-800.8840 Fiscal Agent Fee	3,360	3,900	4,350	3,800
Total Debt Service	2,338,822	2,400,050	3,218,350	3,687,873
<u>MISCELLANEOUS</u>				
36-800.9899 Other Expenses	8,020	7,655	7,995	-
Total Miscellaneous	8,020	7,655	7,995	-
TOTAL DEBT SERVICE	2,346,842	2,407,705	3,226,345	3,687,873

**Debt Service Fund
FYE 09/30/2024 Projected Requirements**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Comb Tx & Ltd Pldge Rev. Cert Oblig 2015	260,000	136,000	396,000
G.O. Refunding Bond 2016	280,000	93,750	373,750
Comb Tx & Ltd Pldge Rev. Cert Oblig 2017	80,000	51,000	131,000
Comb Tx & Ltd Pldge Rev. Cert Oblig 2018	150,000	103,500	253,500
Comb Tx & Ltd Pldge Rev. Cert Oblig 2020	85,000	40,626	125,626
Tax Note Series 2020	290,000	30,600	320,600
G.O. Refunding Bonds 2020	135,000	32,900	167,900
Comb Tx & Ltd Pldge Rev. Cert Oblig 2021	320,000	243,950	563,950
Contractual Obligations Series 2022	53,000	12,487	65,487
Comb Tx & Ltd Pldge Rev. Cert Oblig 2023	-	980,000	-
TOTAL DEBT SERVICE	1,653,000	1,724,813	2,397,813

**COMBINATION TAX REVENUE - COB
 RECAP - ALL SERIES
 AS OF SEPTEMBER 30, 2024**

Fiscal Year	Interest Payments		Principal	Outstanding
	15-Feb	15-Aug	Due	30-Sep
2024	\$ -	\$ -	\$ -	\$ -
2025	551,078	520,059	1,802,486	26,796,031
2026	520,059	487,066	1,866,947	24,929,084
2027	487,066	451,307	1,936,073	22,993,011
2028	451,307	407,205	2,015,846	20,977,165
2029	407,205	379,729	2,109,248	18,867,917
2030	379,729	312,704	2,203,261	16,664,656
2031	312,704	263,251	2,290,864	14,373,792
2032	263,251	233,050	1,729,036	12,644,756
2033	233,050	210,038	1,344,756	11,300,000
2034	210,038	390,648	1,595,000	9,705,000
2035	390,648	145,613	1,540,000	8,165,000
2036	145,613	288,413	1,190,000	6,975,000
2037	288,413	483,588	1,235,000	5,740,000
2038	483,588	78,638	1,280,000	4,460,000
2039	78,638	61,744	1,065,000	3,395,000
2040	61,744	432,194	1,100,000	2,295,000
2041	432,194	27,413	1,005,000	1,290,000
2042	27,413	152,469	630,000	660,000
2043	152,469	-	660,000	-
	<u>5,264,130</u>	<u>5,145,245</u>	<u>26,303,517</u>	<u>194,391,412</u>

**COMBINATION TAX REVENUE - COB
SERIES 2018
AS OF SEPTEMBER 30, 2024**

FUND :	<u>36 -DEBT SERVICE I&S</u>			AMOUNT:	<u>\$ 3,020,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 15-Feb</u>	<u>Outstanding 30-Sep</u>
		<u>15-Feb</u>	<u>15-Aug</u>		
2024	3.000%	\$ -	\$ -	\$ -	\$ -
2025	3.000%	52,875	50,625	150,000	2,570,000
2026	4.000%	50,625	48,300	155,000	2,415,000
2027	4.000%	48,300	45,100	160,000	2,255,000
2028	4.000%	45,100	41,800	165,000	2,090,000
2029	4.000%	41,800	38,300	175,000	1,915,000
2030	4.000%	38,300	34,700	180,000	1,735,000
2031	4.000%	34,700	31,000	185,000	1,550,000
2032	4.000%	31,000	27,100	195,000	1,355,000
2033	4.000%	27,100	23,000	205,000	1,150,000
2034	4.000%	23,000	18,800	210,000	940,000
2035	4.000%	18,800	14,400	220,000	720,000
2036	4.000%	14,400	9,800	230,000	490,000
2037	4.000%	9,800	5,000	240,000	250,000
2038	4.000%	5,000	-	250,000	-
		<u>440,800</u>	<u>387,925</u>	<u>2,720,000</u>	

THIS PAGE INTENTIONALLY LEFT BLANK

ENTERPRISE FUNDS

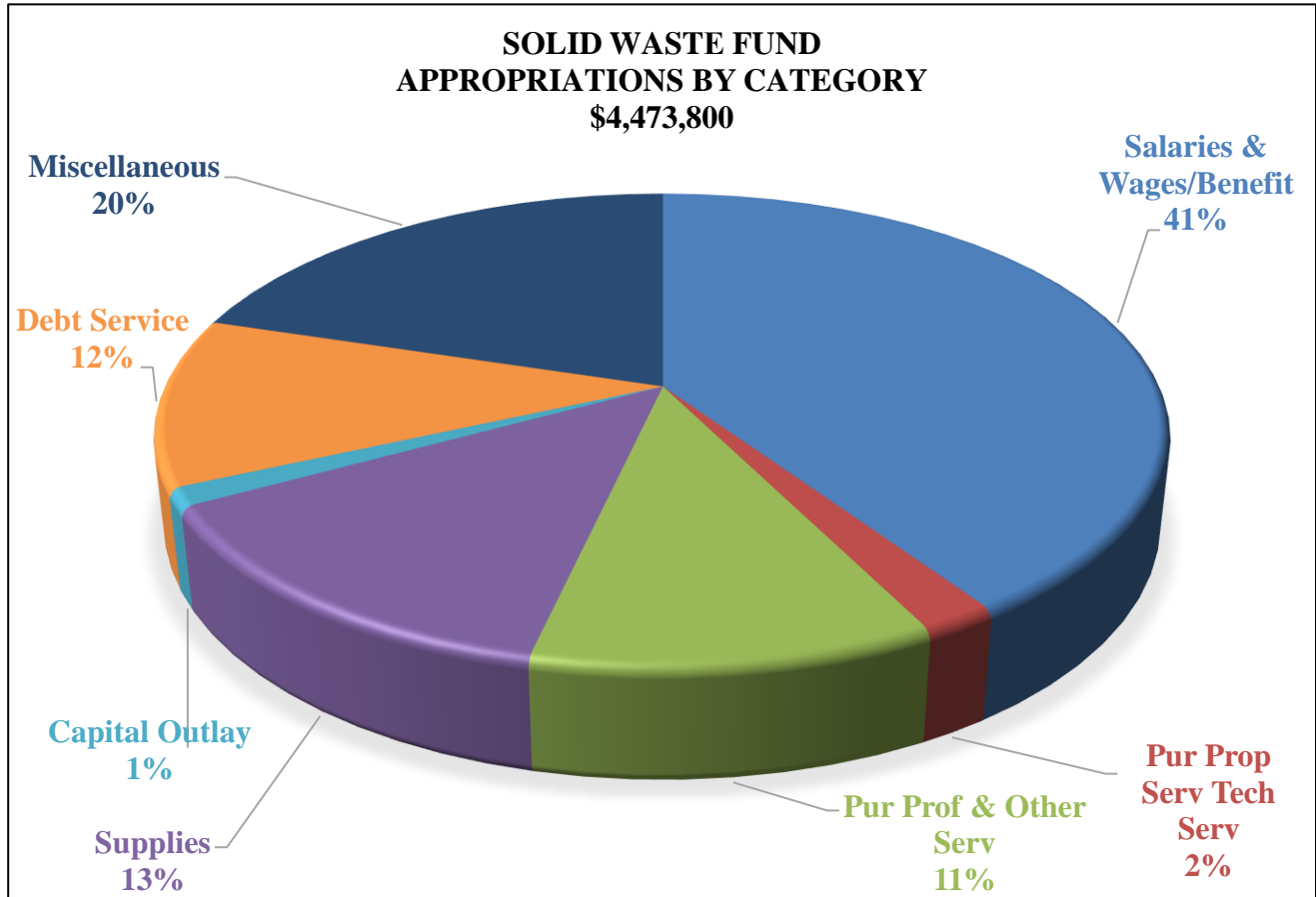
*The **Enterprise Funds** are used to account for the City operations that are financed and/or operate in a manner similar to a private business enterprise. Included in the Enterprise Funds are:*

- *Solid Waste Fund*
- *Utility Fund*

THIS PAGE INTENTIONALLY LEFT BLANK

SOLID WASTE FUND

The Sanitation Fund is used to account for the solid waste collection services to the residents of the City. All activities necessary to provide such services are accounted for in this fund, including: garage pick-up, brush collection, recycling operations and administration. The accrual basis operations and administration. The accrual basis of accounting is used by this fund in accordance with Generally Accepted Accounting Principles (GAAP).



THIS PAGE INTENTIONALLY LEFT BLANK

SOLID WASTE REVENUES OVER EXPENDITURES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Refuse Collection Revenue	\$ 2,391,923	\$ 2,431,686	\$ 2,097,824	\$ 2,498,000
Refuse Collection-NAWSC	718,417	706,529	639,387	700,000
Refuse Collection-MHWSC	2,347	6,597	11,192	14,500
Roll-Off Services	138,181	219,411	253,877	262,600
Brush/Other Pick-Up Service	16,973	20,989	14,211	17,900
Brush Collection Fees	-	667,176	693,052	780,000
Refuse Bond Processing Fees	19,740	2,855	-	100
Miscellaneous Charges	55	-	575	500
Interest Earned	2,575	29,967	39,737	40,000
Sale of City Property	-	202,326	-	100,000
Miscellaneous Revenue	1,067	4,028	1,355	1,500
Sponsorship-KSJB	-	18,980	-	-
Recycling Revenue	33,195	41,605	54,677	58,000
Sale of Scrap (Metal/Containers)	1,434	4,608	-	700
Grant Reimbursement	5,240	2,565	-	-
Total Revenue	3,331,147	4,359,322	3,805,886	4,473,800
Transfer In	-	-	19,271	-
Total Revenues and Transfers	3,331,147	4,359,322	3,825,157	4,473,800
<u>Appropriations</u>				
<u>EXPENSES</u>				
General Government	1,294,649	1,320,254	685,556	918,464
Sanitation	2,610,065	2,724,166	2,814,311	3,555,336
Total Operations	3,904,714	4,044,419	3,499,867	4,473,800
Revenue Over/(Under) Expenditures	(573,567)	314,902	325,290	-

SOLID WASTE REVENUES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REFUSE COLLECTION SYSTEM</u>				
22-3111.1000 Refuse Collection Revenue	\$ 2,391,923	\$ 2,431,686	\$ 2,097,824	\$ 2,498,000
22-3111.1010 Refuse Collection-NAWSC	718,417	706,529	639,387	700,000
22-3111.1012 Refuse Collection-MHWSC	2,347	6,597	11,192	14,500
22-3112.1300 Roll-Off Services	138,181	219,411	253,877	262,600
22-3112.1400 Brush/Other Pick-Up Service	16,973	20,989	14,211	17,900
22-3112.1450 Brush Collection Fees	-	667,176	693,052	780,000
22-3112.1500 Refuse Bond Processing Fees	19,740	2,855	-	100
22-3112.1600 Miscellaneous Charges	55	-	575	500
Total Refuse Collection System	3,287,636	4,055,243	3,710,117	4,273,600
<u>OTHER REVENUE</u>				
22-3700.1100 Interest Earned	2,575	29,967	39,737	40,000
22-3700.1150 Sale of City Property	-	202,326	-	100,000
22-3700.1300 Miscellaneous Revenue	1,067	4,028	1,355	1,500
22-3700.1301 Sponership-KSJB	-	18,980	-	-
22-3700.3000 Recycling Revenue	33,195	41,605	54,677	58,000
22-3700.3001 Sale of Scrap (Metal/Containers)	1,434	4,608	-	700
22-3700.5000 Grant Reimbursement	5,240	2,565	-	-
22-3800.1300 Transfer-In-Solid Waste	2,758,043	125,152	-	-
22-3900.0000 Other Financing Sources	-	-	19,271	-
Total Other Revenue	2,801,554	429,231	115,040	200,200
TOTAL REVENUE	6,089,190	4,484,474	3,825,157	4,473,800

SOLID WASTE EXPENSE BY DEPARTMENT

		ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>Description</u>					
640	Organizational	\$ 1,294,649	\$ 1,320,254	\$ 685,556	\$ 918,464
	Total General Government	1,294,649	1,320,254	685,556	918,464
700	Sanitation	2,610,065	2,724,166	2,814,311	3,555,336
	Total Sanitation	2,610,065	2,724,166	2,814,311	3,555,336
TOTAL SOLID WASTE FUND		3,904,714	4,044,419	3,499,867	4,473,800

THIS PAGE INTENTIONALLY LEFT BLANK

SOLID WASTE ORZANIZATIONAL

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Department Total	-	-	-	-

DEPARTMENT DESCRIPTION:

The Organizational Department is administered by the Department of Finance and funds various charges that are not defined or directly related to any specific department of the City. Examples of cost(s) include general liability insurance, audit, bond principal and interest payments.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

The department maintained all insurance, bonds, and customer service transfers in good standing during the year.

MAJOR FY 2024-2025 GOALS:

Continue to maintain all organizational expenditures such as insurance, bonds, customer service transfers, and collection fees in good standing.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
N/A	-	-	-	-

SOLID WASTE ORZANIZATIONAL

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
PURCHASED PROF/TECH SRVS				
22-640.3400 Accounting and Audit Services	\$ 5,000	\$ 5,000	\$ 5,000	\$ 5,500
22-640.3499 Other Prof. & Para. Prof.	71,725	75,138	68,865	85,625
Total Purchased Prof./Tech. Services	76,725	80,138	73,865	91,125
PUR PROP SRVS & OTH SRVS				
22-640.5540 Building Insurance	9,042	11,010	10,562	13,000
22-640.5550 Auto, Trucks, and Equip. Ins.	22,545	24,195	24,195	56,000
22-640.5560 General Liability Insurance	19,746	21,149	21,104	27,300
Total Purchase Prop Servs & Other Servs	51,333	56,354	55,862	96,300
DEBT SERVICE				
22-640.8790 Bond Principal	258,092	267,935	272,936	483,101
22-640.8810 Bond Interest	53,907	39,702	42,281	32,308
Total Debt Service	311,999	307,637	315,216	515,409
MISCELLANEOUS				
22-640.9000 Depreciation	484,635	663,496	28,163	-
22-640.9025 Lost & Disposable of Assets	157,328	-	-	-
22-640.9860 Customers Service Transfer	211,430	211,430	211,430	211,430
22-640.9899 Other - Expenses	1,200	1,200	1,020	4,200
Total Miscellaneous	854,592	876,126	240,613	215,630
TOTAL ORGANIZATIONAL	1,294,649	1,320,254	685,556	918,464

SOLID WASTE FUND

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Sanitation	1	1	1	1
Assistant Director of Sanitation	-	-	1	1
Sanitation Supervisor	1	1	1	1
Crewleader	-	-	-	1
Administrative Assistant I	1	1	1	1
Administrative Asst. III (1 is (1/2 salary thru utilities)	3	3	3	3
Heavy Equipment Operator	13	13	14	14
Medium Equipment Operator	7	6	8	10
Welder	-	1	1	1
Light Equipment Operator	2	2	2	-
Mechanic II	1	1	1	1
Code Enforcement Officer - 1 Part Time	1	1	2	2
Environmental Specialist/Water Coordinator 1/2 salary thru utilities)	1	1	1	1
Fleet Attendant	1	1	1	1
Department Total	32	32	37	38

DEPARTMENT DESCRIPTION:

The Department of Sanitation manages the residential and commercial solid waste, brush collection and recycling service to or city residents in a manner that is safe, efficient, environmentally sound and cost effective. Its goal is to enhance the City by expediting prompt removal of all items placed on the curbside the day of collection.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Purchased 1 Commercial Side Loader (Garbage Truck).
- Purchased 2 Residential Side Loader (Garbage Truck).
- Purchased Backhoe Wheel Loader.
- Scheduled Safety Weekly Meetings with employees.
- Provided job training, certification and licensing to employees.
- Purchased 5 Radios for Heavy Equipment Operator Drivers.
- Stayed on-schedule for brush/garbage service
- Relocated Recycling Office to new location (Hall Acres).
- Hired part time Code Enforcement.

MAJOR FY 2024-2025 GOALS:

- Upgrade or replace outdated equipment and facilities to improve efficiency and reduce maintenance cost.
- Continue to educate the public on Brush/Garbage, Recycle programs.
- Increase Environmental Programs with student and surrounding schools.
- Educate citizens of the importance to keeping City of San Juan Community clean.

SOLID WASTE FUND

Continued - MAJOR FY 2023-2024 GOALS:

- Develop and implement a training schedule covering new equipment use, safety practices, and customer service.
- Implement route optimization software and adjust schedules based on data analysis.
- Expand recycling services, educate the public on proper recycling and implement incentives for increased participation.
- Wash Bay for Sanitation Units.
- Add addition to building (extra restrooms)/New Building
- Have Recycling Office up and running at new location.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of Routes	4	4	4	4
Number of Commercial/Residential	10,710	12,000	12,000	12,000
Tons of Recycling	-	-	-	216
Tons of Garbage Hauled to Landfill	24,246	45,000	45,000	85,000

SOLID WASTE FUND

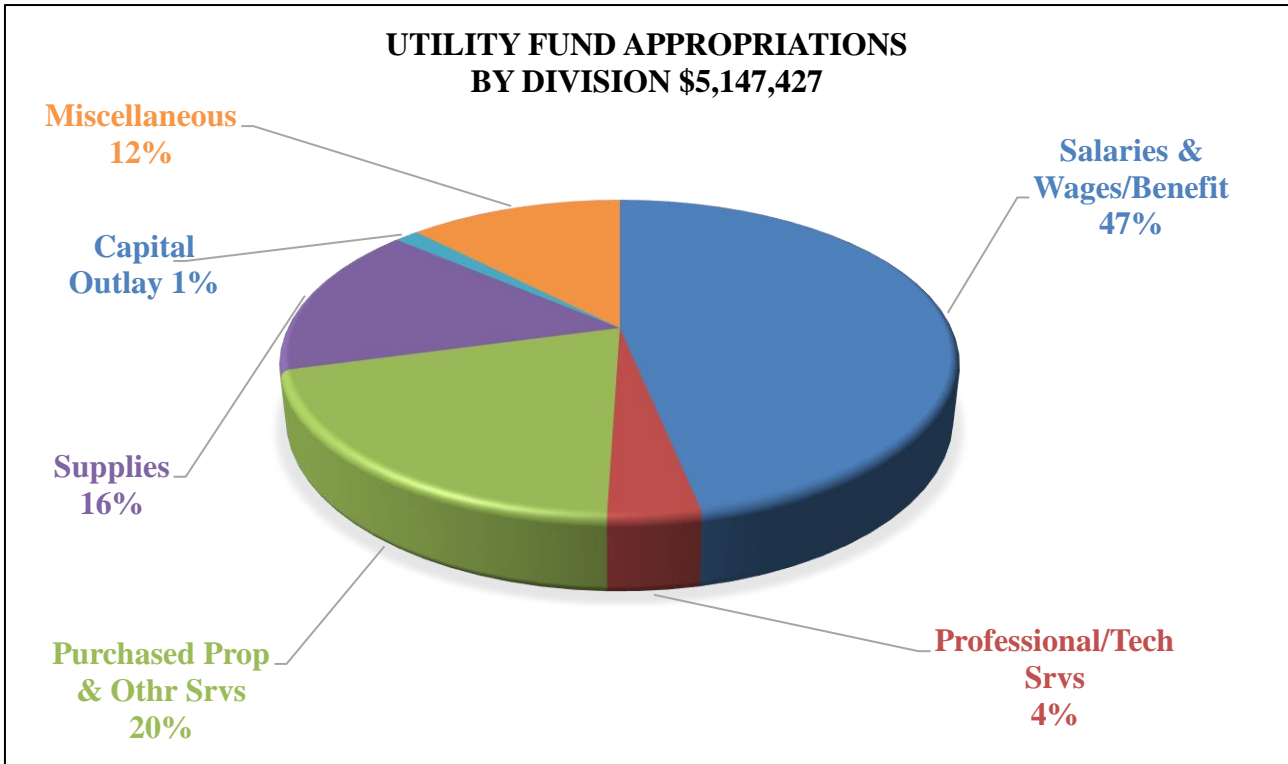
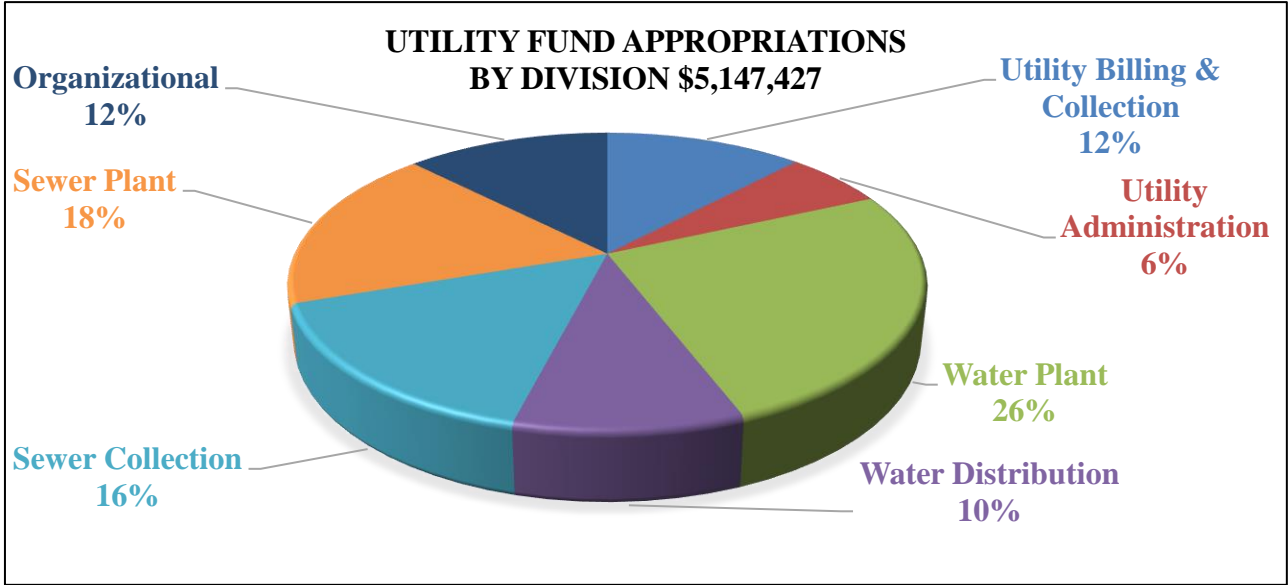
EXPENDITURES		ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>					
22-700.1030	Salaries of Employees	\$ 714,260	\$ 929,378	\$ 957,720	\$ 1,316,250
22-700.1040	Overtime	45,561	52,274	36,113	18,999
22-700.2060	Social Security Tax	57,326	73,724	81,902	102,146
22-700.2070	Health Insurance	121,833	159,928	164,277	235,312
22-700.2080	Employee Retirement	(44,906)	(37,805)	48,529	61,523
22-700.2100	Unemployment Comp. Ins.	675	336	4,340	4,329
22-700.2110	Worker's Compensation Ins	18,018	18,932	15,500	75,706
Total Salaries & Wages/Benefit		912,768	1,196,766	1,308,380	1,814,265
<u>PURCHASED PROF/TECH SRVS</u>					
22-700.3499	Other Prof. & Para. Prof.	(2,232)	1,921	6,173	-
Total Purchased Prof. /Tech. Services		(2,232)	1,921	6,173	-
<u>PUR PROP SRVS & OTH SRVS</u>					
22-700.4570	Electricity	8,393	8,115	6,821	7,880
22-700.4580	Franchise Taxes-City	167,028	169,922	161,299	172,000
22-700.4590	Water (Utility)	1,417	1,535	1,524	1,516
22-700.4610	Buildings - Repair & Maint.	2,807	4,037	3,535	5,000
22-700.4630	Other Structures & Improvement	1,570	15,064	2,203	25,000
22-700.4640	Repair & Maint.	125,391	117,818	132,213	145,313
22-700.4660	Rental of Machinery & Equip.	-	-	-	2,000
22-700.5470	Communications	14,958	15,000	14,601	18,900
22-700.5490	Postage	217	234	639	600
22-700.5500	Travel & Training	4,571	5,738	4,342	10,000
22-700.5510	Advertising	3,221	2,860	5,780	6,000
Total Purchase Prop Servs & Other Servs		329,574	340,323	332,957	394,209
<u>SUPPLIES</u>					
22-700.6120	Office Equipment	774	600	1,763	2,710
22-700.6140	Office Supplies	2,149	2,842	1,965	2,500
22-700.6180	Motor Vehicle Fuel	378,643	346,776	241,937	297,305
22-700.6181	(Variance) Diesel Fuel	(34,196)	(19,697)	6,948	-
22-700.6190	Lubricants (Oil, Grease, Etc.)	20,803	21,712	19,588	25,000
22-700.6200	Tire and Tubes	62,005	59,777	82,124	80,000
22-700.6210	Agriculture and Landscaping	-	-	-	2,000
22-700.6220	Chemicals, and Lab. Supplies	1,154	420	1,851	2,000

SOLID WASTE FUND

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>Continue - SUPPLIES</u>				
22-700.6230 Cleaning Supplies	\$ 1,000	\$ 2,327	\$ 1,983	\$ 3,003
22-700.6250 Food, Ice, and Bottled Water	1,264	2,116	2,501	2,200
22-700.6270 Clothing and Uniforms	28,925	24,753	30,023	30,238
22-700.6280 Supplies	976	5,776	2,781	3,275
22-700.6380 Small Tools	958	1,179	142	2,650
22-700.6390 Minor Equip- Refuse Containers	173,481	126,734	108,127	150,000
Total Supplies	637,935	575,316	501,732	602,881
<u>CAPITAL OUTLAY</u>				
22-700.7940 Other Structures	-	-	-	15,000
22-700.7951 Motor Vehicle	-	-	1,822	-
22-700.7957 Other Equipment	-	-	37,316	40,000
Total Capital Outlay	-	-	39,138	55,000
<u>MISCELLANEOUS</u>				
22-700.9700 Memberships and Subscriptions	2,990	2,993	14,552	8,809
22-700.9805 Solid Waste Disposal Services	710,616	573,050	565,722	622,542
22-700.9807 Other Waste Disposal Services	18,414	20,440	19,475	26,000
22-700.9810 Contract Serv Not Otherwise	-	-	14,734	16,630
22-700.9815 Keep San Juan Beautiful	-	12,878	11,449	15,000
22-700.9899 Other - Expenses	-	480	-	-
Total Miscellaneous	732,020	609,840	625,932	688,981
TOTAL SANITATION	2,610,065	2,724,166	2,814,311	3,555,336

UTILITY FUND

The Utility Fund (Water and Sanitary Sewer) is used to account for water and wastewater service revenue and expenses. All activities associated with the delivery of treated water and the collection of wastewater: operations, maintenance, billing & collections and system administration are included in this fund. The accrual basis of accounting is used by this fund in accordance with Generally Accepted Accounting Principles (GAAP).



THIS PAGE INTENTIONALLY LEFT BLANK

**REVENUES OVER
EXPENDITURES**

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE REV/EXP 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Water Sales	\$ 2,469,670	\$ 2,688,945	\$ 2,070,817	\$ 2,710,000
Water Taps Fees	57,620	83,095	50,320	100,000
Water Reconnection Fees	48,275	74,220	76,520	78,500
Late Charges	83,720	100,950	98,490	105,500
Miscellaneous Charges	-	-	175.00	200
Wastewater Charges	1,852,426	1,991,330	1,553,196	1,965,000
Wastewater Charges - NAWSC	987,502	1,068,925	1,055,604	1,050,000
WW Charge-MHWSC	73	11,931	22,987	25,000
WWTR Charge Lift Station Meter-NAWSC	90,950	92,147	83,801	95,000
Sewer Line	3,700	3,625	3,000	3,500
Sewer Tap Fees	61,905	81,105	91,455	100,000
Other Revenue	54,855	365,202.63	335,023	577,800
Total Revenue	5,710,695	6,561,476	5,441,389	6,810,500
Transfer In	(763,567)	(692,043)	(1,659,023)	(1,663,073)
Total Revenues and Transfers	4,947,128	5,869,432	3,782,367	5,147,427
<u>Appropriations</u>				
<u>EXPENSES</u>				
Utility Billing and Collection	470,015	538,579	535,179	619,871
Utility Administration	380,802	285,601	239,832	318,337
Water Plant	1,372,915	1,436,788	1,521,285	1,333,920
Water Distribution	271,220	440,502	330,000	508,078
Sewer Collection	567,005	755,245	987,642	808,339
Sewer Plant	803,424	878,219	839,254	919,258
Organizational	1,569,110	1,639,988	906,100	639,624
Total Operations	5,434,491	5,974,921	5,359,292	5,147,427
Total Appropriations	5,434,491	5,974,921	5,359,292	5,147,427
Revenue Over/(Under) Expenditures	(487,363)	(105,489)	(1,576,925)	-

**UTILITY FUND
REVENUES**

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>WATER SYSTEMS</u>				
56-3110.1100 Water Sales	\$ 2,469,670	\$ 2,688,945	\$ 2,070,817	\$ 2,710,000
56-3110.1400 Water Taps Fees	57,620	83,095	50,320	100,000
56-3110.1600 Water Reconnection Fees	48,275	74,220	76,520	78,500
56-3110.1800 Late Charges	83,720	100,950	98,490	105,500
56-3110.1900 Miscellaneous Charges	-	-	175	200
Total Water Systems	2,659,285	2,947,210	2,296,322	2,994,200
<u>SEWER SYSTEMS</u>				
56-3120.1200 Wastewater	1,852,426	1,991,330	1,553,196	1,965,000
56-3120.1210 Wastewater Charges - NAWSC	987,502	1,068,925	1,055,604	1,050,000
56-3120.1214 WW Charge-MHWSC	73	11,931	22,987	25,000
56-3120.1215 WWTR Chrg. Lift Sta. Meter-NAWSC	90,950	92,147	83,801	95,000
56-3120.1300 Sewer Line	3,700	3,625	3,000	3,500
56-3120.1500 Sewer Tap Fees	61,905	81,105	91,455	100,000
Total Sewer Systems	2,996,555	3,249,063	2,810,043	3,238,500
<u>OTHER REVENUES</u>				
56-3140.1300 Cash Over/Short	208	(13)	8	-
Total Other Revenue	208	(13)	8	-
<u>INTERGOVERNMENTAL REVENUE</u>				
56-3410.2272 Grant Income	645	3,954,254	2,472,723	-
Total Intergovernmental Revenue	645	3,954,254	2,472,723	-
<u>OTHER REVENUES</u>				
56-3700.1100 Interest Earned	1,361	257,836	286,211	300,000
56-3700.1150 Sale of Asset	-	34,422	-	215,000
56-3700.1400 NSF Fees	650	1,375	1,125	1,600
56-3700.1500 Miscellaneous Revenue	6,781	22,606	11,214	10,000
56-3700.1610 Water Tower Rental Income	28,718	28,995	14,206	30,000
56-3700.1620 Online Convenience Fee	16,493	19,982	22,259	21,200
TOTAL OTHER REVENUES	54,003	365,216	335,016	577,800
<u>Other Financing (USE)</u>				
56-3800.1060 Operating Transfer -Utility	(763,567)	(692,043)	(1,659,023)	(1,663,073)
56-3800.1300 Transfer - In	-	-	108,686	-
Total Other Revenues	(763,567)	(692,043)	(1,550,337)	(1,663,073)
TOTAL REVENUES	4,947,128	9,823,687	6,363,775	5,147,427

EXPENSE BY DEPARTMENT

		ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
	<u>Description</u>				
441	Utility Billing and Collection	\$ 470,015	\$ 538,579	\$ 535,179	\$ 619,871
451	Utility Administration	380,802	285,601	239,832	318,337
600	Water Plant	1,372,915	1,436,788	1,521,285	1,333,920
610	Water Distribution	271,220	440,502	330,000	508,078
620	Sewer Collection	567,005	755,245	987,642	808,339
630	Sewer Plant	803,424	878,219	839,254	919,258
640	Organizational	1,569,110	1,639,988	906,100	639,624
TOTAL UTILITIES EXPENSE FUND		5,434,491	2,987,461	5,359,292	5,147,427

THIS PAGE INTENTIONALLY LEFT BLANK

**UTILITY
BILLING AND COLLECTION**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Utility Billing Supervisor	1	1	1	1
Billing Clerk	-	1	1	1
Cashier	2	2	2	2
Crew Leader	1	1	1	1
Meter Reader	3	3	3	4
Department Total	7	8	8	9

DEPARTMENT DESCRIPTIONS:

The Finance Department oversees the Division of Utility Billing. The division is responsible for billing collection of water, sanitary sewer, residential garbage and responds to customer complaints. Schedule current utility customers for discontinued utility and garbage services. Schedule new customer with water meter connects and garbage services. Mail out monthly utility bills and delinquent notices to utility customers. Mail out monthly utility bills and delinquent notices to utility customers.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Billed all accounts in a timely and efficient manner.
- Statement for Major Customers Created.
- Received a new truck for Meter Reader.

MAJOR FY 2024-2025 GOALS:

- Create additional position for a water meter reader.
- Implement the Smart Earth Technology System.
- Create Two (2) Utility Billing Cycles.
- Create Two (2) Due Dates.
- Increase the Pay by Phone System by 10%.
- Increase the Email Billing System by 30%.
- Increase the ACH Draft by 15%.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of Water Accounts (Avg/Mo.)	7,052	8,000	8,052	8,052
Number of Sewer Accounts (Avg/Mo.)	6,654	7,000	7,350	7,350
Number of Garbage Accounts (Avg/Mo.)	7,192	8,000	8,900	8,900
Annual Utility Bills Mailed Out	84,000	90,000	96,000	96,000
Total \$ Amount of Billed Services	\$6,500,000	\$7,000,000	\$7,500,000	\$7,500,000

**UTILITY
BILLING AND COLLECTION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
56-441.1030 Salaries of Employees	\$ 207,721	\$ 223,262	\$ 220,191	\$ 294,616
56-441.1040 Overtime	367	1,760	4,292	1,080
56-441.2060 Social Security Tax	15,564	16,910	19,085	22,620
56-441.2070 Health Insurance	35,063	41,023	49,826	58,828
56-441.2080 Employee Retirement	2,452	(8,681)	11,478	13,780
56-441.2100 Unemployment Comp. Ins.	1,835	79	1,257	1,053
56-441.2110 Workers' Compensation Ins.	3,867	2,158	1,833	7,982
Total Salaries & Wages/Benefit	266,871	276,512	307,963	399,959
<u>PURCHASED PROF/TECH SRVS</u>				
56-441.3499 Other Prof. & Para. Prof.	20,366	25,987	13,375	31,298
Total Purchased Prof. /Tech. Services	20,366	25,987	13,375	31,298
<u>PUR PROP SRVS & OTH SRVS</u>				
56-441.4640 Repair & Maint.	18,966	11,825	9,917	13,000
56-441.4660 Rental of Machine & Equip.	40,349	45,816	34,362	47,200
56-441.5490 Postage	51,437	56,199	46,911	54,000
56-441.5500 Travel & Training	-	-	-	285
56-441.5520 Printing and Binding	-	-	284	1,050
Total Purchase Prop Servs & Other Servs	110,752	113,841	91,474	115,535
<u>SUPPLIES</u>				
56-441.6120 Office Equipment	198	428	1,466	3,500
56-441.6140 Office Supplies	6,514	7,998	6,575	5,152
56-441.6180 Motor Vehicle Fuel	6,386	10,094	9,422	11,462
56-441.6200 Tires and Lubes	325	50	694	3,600
56-441.6250 Food, Ice and Bottled Water	-	200	201	500
56-441.6265 Safety Supplies	-	-	323	710
56-441.6270 Clothing & Uniforms	3,471	3,854	4,720	5,035
56-441.6380 Small Tools	343	1,256	110	500
56-441.6390 Minor Equipment	-	140	479	500
Total Supplies	17,238	24,020	23,990	30,959

**UTILITY
BILLING AND COLLECTION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>MISCELLANEOUS</u>				
56-441.9700 Memberships and Subscriptions	\$ 528	\$ 624	\$ 310	\$ 800
56-441.9810 Contract Srvs. Not Otherwise	54,261	97,596	98,068	41,320
Total Miscellaneous	54,789	98,220	98,378	42,120
TOTAL UTILITY BILLING & COLL.	470,015	538,579	535,179	619,871

THIS PAGE INTENTIONALLY LEFT BLANK

**UTILITY
ADMINISTRATION**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Director of Utilities	1	1	1	1
Maintenance Supervisor	-	1	1	1
Administrative Asst. III (one (1/2 thru utilities))	1	2	2	2
Environmental Specialist/Water Coordinator (1/2 thru utilities)	-	1	1	1
Department Total	2	5	5	5

DEPARTMENT DESCRIPTION:

The Utilities Administration Department is the leadership in providing efficient and effective operation of the water lines, sewer collection systems, and meter installations. To oversee the operation of the water and wastewater treatment plants. To ensure that all facilities are being maintained and in total compliance with State and Federal Agencies.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Continue operation in accordance with all State and Federal Requirements.
- Construction of Lift Station #13 Force Main.(TWDB Project).
- Identified Seven (7) Lift Stations that exceeded life expectancy and rehabilitated them.
- Lift Station #13 Upgrade.
- Purchased three(3) equipment units.

MAJOR FY 2024-2025 GOALS:

- Rehabilitation of Wastewater Treatment Plant/Solids Handling Facility.
- Continue operations in accordance with all State and Federal requirements.
- Continue of Team competition at Texas Water 2024 Hydrant Hysteria.
- Continue updating infrastructure maps.
- Continue to provide customer assistance with Utility related concerns.
- Acquire and Implement CMMS (Computer Maintenance Management System).
- Develop and Implement preventive maintenance procedures for all critical equipment/facilities.
- Reduce the amount of external service calls.
- Reduce overtime by 10%.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of employees	33	33	36	36
Number of licensed Operators	20	21	24	25
CCR Reports mailed out.	7,166	6,300	7,500	7,800

**UTILITY
ADMINISTRATION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFIT</u>				
56-451.1030 Salaries of Employees	\$ 160,801	\$ 97,955	\$ 154,130	\$ 208,895
56-451.1040 Overtime	1,476	1,245	1,346	1,350
56-451.2060 Social Security Tax	12,573	6,743	13,337	16,084
56-451.2070 Health Insurance	20,066	13,660	21,613	26,146
56-451.2080 Employee Retirement	1,806	(8,025)	8,022	9,797
56-451.2100 Unemployment Comp. Ins.	822	232	361	468
56-451.2110 Workers' Compensation Ins.	3,512	1,776	1,481	7,291
Total Salaries & Wages/Benefit	201,056	113,586	200,289	270,031
<u>PURCHASED PROF/TECH SRVS</u>				
56-451.3499 Other Professional & Para. Prof.	147,700	134,543	4,550	-
Total Purchased Prof. /Tech. Services	147,700	134,543	4,550	-
<u>PUR PROP SRVS & OTH SRVS</u>				
56-451.4640 Repair & Maint.	337	500	887	2,000
56-451.5470 Telephone	19,997	17,400	14,993	15,000
56-451.5490 Postage	148	163	122	200
56-451.5500 Travel & Training	1,244	1,429	1,604	4,348
56-451.5510 Advertising	322	1,770	1,308	2,000
Total Purchase Prop Servs & Other Servs	22,047	21,262	18,913	23,548
<u>SUPPLIES</u>				
56-451.6120 Office Equipment	-	720	-	-
56-451.6140 Office Supplies	1,891	2,318	1,926	2,000
56-451.6180 Motor Vehicle Fuel	2,484	7,522	6,627	9,273
56-451.6190 Lubricants (Oil, Grease, Etc.)	-	84	548	600
56-451.6200 Tires and Tubes	-	478	1,413	1,500
56-451.6250 Food, Ice, and Bottled Water	531	637	553	700
56-451.6265 Safety Supplies	2,549	2,140	2,661	2,700
56-451.6270 Clothing & Uniforms	1,042	1,327	1,267	1,516
56-451.6380 Small Tools	667	672	518	600
Total Supplies	9,164	15,898	15,515	18,889
<u>MISCELLANEOUS</u>				
56-451.9700 Memberships and Subscriptions	835	312	565	5,869
Total Miscellaneous	835	312	565	5,869
TOTAL UTILITY ADMINISTRATION	380,802	285,601	239,832	318,337

**UTILITY
WATER PLANT**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Chief Plant Operator	1	1	1	1
Plant Operator	9	9	9	9
Lab Technician	1	1	1	1
Lead Operator	1	1	1	1
Department Total	12	12	12	12

DEPARTMENT DESCRIPTION:

The Utilities Department oversees the Division of the Water Plant. The Water Treatment Plant (WTP) is responsible for the treatment and purification of water purchased from the water districts for use by the City's residents. It must provide safe and potable water for public consumption approved by the Environmental Protection Agency (EPA) and Texas Commission Environmental Quality (TCEQ). All Water Plant Personnel must obtain and hold a valid Water Operator License issued by TCEQ in order to operate City's Water Plant.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Continued to maintain "Superior Water" status.
- Automatic shutoff valves installation at plant 2.
- Have more licensed operator (One more "D" license operator).

MAJOR FY 2024-2025 GOALS:

- VFD installation for high service motors at plant 2.
 - Continue to maintain "Superior Water" rating status.
 - Water Plant No.1 rehabilitation.
- More C license operators.
- Raw pump check valves replace (2 check valves).
 - Get a front loader for sludge control.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Acre Ft of irrigation water delivered	2,500	2,800	3,200	3,300
Total gallons of raw water treated	9,500,000	950,000,00	960,000,000	960,000,000
Total gallons of treated Water delivered	960,000,000	960,000,000	960,000,000	960,000,000
Daily Avg. of treated water delivered	4 MGD	4.0 MGD	4.0 MGD	4.0 MGD
Total treatment capacity MG	8.4 MGD	8.4 MGD	8.4 MGD	8.4 MGD

**UTILITY
WATER PLANT**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
56-600.1030 Salaries of Employees	\$ 361,593	\$ 400,372	\$ 343,863	\$ 431,300
56-600.1040 Overtime	3,109	11,214	9,441	10,800
56-600.2060 Social Security Tax	27,325	30,777	29,536	33,820
56-600.2070 Health Insurance	60,629	65,931	65,457	78,437
56-600.2080 Employee Retirement	4,234	(14,872)	17,762	20,601
56-600.2100 Unemployment Comp. Ins.	3,007	134	1,535	1,404
56-600.2110 Workers' Compensation Ins.	9,212	5,757	4,121	19,553
Total Salaries & Wages/Benefit	469,110	499,313	471,714	595,915
<u>PURCHASED PROF/TECH SRVS</u>				
56-600.3499 Other Prof. & Para. Prof.	22,859	27,970	25,067	31,837
Total Purchased Prof. /Tech. Services	22,859	27,970	25,067	31,837
<u>PUR PROP SRVS & OTH SRVS</u>				
56-600.4570 Electricity	125,945	119,757	109,666	113,251
56-600.4590 Water (Utility)	4,534	4,229	4,157	4,156
56-600.4610 Buildings - Repair & Maint.	-	-	-	5,000
56-600.4622 Water Tower	71,100	211,944	230,270	-
56-600.4640 Repair & Maint.	54,086	80,605	95,938	80,000
56-600.5500 Travel & Training	2,926	4,378	6,453	5,121
Total Purchase Prop Servs & Other Servs	258,591	420,912	446,484	207,528
<u>SUPPLIES</u>				
56-600.6120 Office Equipment	-	-	272	600
56-600.6180 Motor Vehicle Fuel	6,580	9,982	7,789	9,360
56-600.6200 Tires and Tubes	988	2,305	1,829	2,000
56-600.6220 Chemicals, and Lab. Supplies	145,603	229,316	231,727	150,000
56-600.6230 Cleaning Supplies	207	202	462	-
56-600.6242 Raw Water	141,800	178,940	238,293	200,000
56-600.6265 Safety Supplies	5,779	4,722	3,119	1,500
56-600.6270 Clothing and Uniforms	8,130	11,404	9,800	10,572

**UTILITY
WATER PLANT**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>Continue - SUPPLIES</u>				
56-600.6310 Building Repair	\$ 1,507	\$ 3,491	\$ 1,092	\$ 5,000
56-600.6380 Small Tools	1,020	1,415	1,250	600
56-600.6390 Minor Equipment	10,491	4,271	3,067	3,950
Total Supplies	322,106	446,048	498,698	383,582
<u>CAPITAL OUTLAY</u>				
56-600.7957 Other Equipment	-	-	31,152	66,000
Total Capital Outlay	-	-	31,152	66,000
<u>MISCELLANEOUS</u>				
56-600.9700 Memberships and Subscriptions	882	1,410	906	1,658
56-600.9807 Other Waste Disposal Service	283,826	24,431	31,845	32,000
56-600.9820 Assessing Fees	15,542	16,704	15,418	15,400
Total Miscellaneous	300,250	42,545	48,169	49,058
TOTAL WATER PLANT	1,372,915	1,436,788	1,521,285	1,333,920

THIS PAGE INTENTIONALLY LEFT BLANK

**UTILITY
WATER DISTRIBUTION**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Heavy Equipment Operator	2	2	2	2
Water Distribution Maint.	3	4	4	3
Lead Water Distribution Crew Leader	-	-	-	1
	1	1	1	1
Department Total	6	7	7	7

DEPARTMENT DESCRIPTION:

The Utilities Department oversees the Division of the Water Distribution. The Division is responsible for the maintenance and repair of the City's water distribution system, consisting of mains, fire hydrants, and service lines from the water mains to the individual meters.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Two (2) employees attended water training during year.
- Replaced 2,100' of waterline from Water Plant #1 to S Water Tower.
- Continued maintenance programs and identified valves within system .
- Identified and replaced eleven (11) valves that exceeded life expectancy.
- Identified and replaced three (3) hydrant that exceeded life expectancy.

MAJOR FY 2024-2025 GOALS:

- Encourage employees to attend two (2) water training/safety courses a year.
- Eliminate at least one (1) dead end main.
- Continue maintenance programs and identify valves within system and update maps.
- Identify and replace three (3) hydrants that exceed life expectancy.
- Have employees attend a minimum of six (6) Citrus Meetings out of the twelve (12) hosted per year.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Hydrants flushed	400	400	300	400
Valves identified in size and type	124	100	100	100
Water valves exercised	124	100	100	100

**UTILITY
WATER DISTRIBUTION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
56-610.1030 Salaries of Employees	\$ 142,733	\$ 219,739	\$ 154,316	\$ 274,074
56-610.1040 Overtime	12,714	22,819	19,092	22,500
56-610.2060 Social Security Tax	12,079	18,746	14,643	22,689
56-610.2070 Health Insurance	24,075	34,414	29,804	45,755
56-610.2080 Employee Retirement	2,031	(5,968)	8,804	13,820
56-610.2100 Unemployment Comp. Ins.	1,357	60	644	819
56-610.2110 Workers' Compensation Ins.	5,758	3,621	2,772	13,252
Total Salaries & Wages/Benefit	200,747	293,431	230,076	392,909
<u>PURCHASED PROF/TECH SRVS</u>				
56-610.3499 Other Prof. & Para. Prof.	-	-	1,875	-
Total Purchased Prof. /Tech. Services	-	-	1,875	-
<u>PUR PROP SRVS & OTH SRVS</u>				
56-610.4640 Repair & Maint.	9,472	11,048	11,994	15,000
56-610.5500 Travel and Training	4,701	2,960	4,486	5,570
Total Purchase Prop Servs & Other Servs	14,173	14,008	16,480	20,570
<u>SUPPLIES</u>				
56-610.6120 Office Equipment	-	1,327	1,478	-
56-610.6180 Motor Vehicle Fuel	8,245	18,800	11,311	13,580
56-610.6200 Tires and Lubes	2,247	1,255	2,993	5,000
56-610.6265 Safety Supplies	1,951	1,829	731	1,125
56-610.6270 Clothing and Uniforms	2,874	4,456	4,973	6,318
56-610.6325 Wtr. Lines Repair & Maint. Supp.	36,387	63,377	26,415	30,000
56-610.6350 Water Meters	-	36,889	13,362	30,000
56-610.6380 Small Tools	2,340	1,698	2,410	1,500
56-610.6390 Minor Equipment	1,451	1,948	617	1,000
Total Supplies	55,495	131,578	64,291	88,523
<u>CAPITAL OUTLAY</u>				
56-610.7957 Other Equipment	-	-	16,439	5,000
Total Capital Outlay	-	-	16,439	5,000
<u>MISCELLANEOUS</u>				
56-610.9700 Memberships and Subscriptions	805	1,485	839	1,076
Total Miscellaneous	805	1,485	839	1,076
TOTAL WATER DISTRIBUTION	271,220	440,502	330,000	508,078

**UTILITY
SEWER COLLECTION**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Collection System Operator	5	5	5	4
Lead Sewer Coll. Op.	-	-	-	1
Crew Leader Collections	1	1	1	1
Heavy Machinery Operator	2	2	2	2
Department Total	8	8	8	8

DEPARTMENT DESCRIPTION:

The Utility Department oversees the Division of the Sewer Collection. The division is responsible for the maintenance and repair of the wastewater collection system, consisting of sewer collection lines and lift stations.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Sanitary Sewer line improvement (Iowa St) RFB. 22-015-09-23.
- Upgrade Lift Station #14.
- Rehabilitated Lift Stations #10,#11,#12,#16,#17,#18,#21.
- One (1) Staff member aquired TCEQ License.
- Upgraded odor control units on Lift Stations #2,#5 and #6.

MAJOR FY 2024-2025 GOALS:

- Continue with the operations of the main sewer lines and lift stations according to the Texas Commission of Enviromental Quality (TCEQ) rules and regulations.
- Upgrade lift Station #6 to meet demand with new development.
- Encourage two (2) staff members of the Collections Department to obtain the Class III TCEQ License.
- Rehab Mechanical pipes at Lift Stations #5 and #22.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Number of Lift Stations	25	25	26	26
Existing manholes	1,749	1,749	1,815	1,900
Lines mains repaired	40	100	45'	100
Manholes replaced/rehabbed	21	15	38	40

**UTILITY
SEWER COLLECTION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES/BENEFITS</u>				
56-620.1030 Salaries of Employees	\$ 150,046	\$ 216,706	\$ 192,096	\$ 293,486
56-620.1040 Overtime	15,594	38,505	35,540	31,500
56-620.2060 Social Security Tax	12,793	19,209	18,606	24,861
56-620.2070 Health Insurance	27,550	37,873	32,541	52,292
56-620.2080 Employee Retirement	2,029	(5,765)	11,180	15,145
56-620.2100 Unemployment Comp. Ins.	1,684	75	933	936
56-620.2110 Workers' Compensation Ins.	5,846	4,372	3,012	14,247
Total Salaries & Wages/Benefit	215,543	310,976	293,908	432,467
<u>PURCHASED PROF/TECH SRVS</u>				
56-620.3499 Other Prof. & Para. Prof.	5,000	100	2,035	-
Total Purchased Prof. /Tech. Services	5,000	100	2,035	-
<u>PUR PROP SRVS & OTH SRVS</u>				
56-620.4570 Electricity	37,123	57,164	51,340	54,770
56-620.4590 Water (Utility)	1,682	1,552	1,553	1,644
56-620.4625 Lift Stations	5,280	5,280	4,840	8,560
56-620.4626 Sewer Lines Repair & Maint.	80,128	593	164,367	5,000
56-620.4630 Other Structures & Improv.	13,078	19,215	6,850	10,000
56-620.4640 Repair & Maint.	139,941	229,319	338,640	175,000
56-620.4660 Rental of Machinery & Equip.	125	-	-	-
56-620.5500 Travel and Training	1,536	1,432	3,991	3,669
Total Purchase Prop Servs & Other Servs	278,893	314,555	571,582	258,643
<u>SUPPLIES</u>				
56-620.6180 Motor Vehicle Fuel	17,539	57,805	25,081	29,697
56-620.6200 Tires and Tubes	2,257	2,529	5,878	4,000
56-620.6220 Chemical, and Lab. Supplies	27,494	30,876	39,376	40,000
56-620.6250 Food, Ice, and Bottled Water	453	441	265	500
56-620.6262 Safety Supplies	1,459	1,346	1,493	1,810
56-620.6270 Clothing and Uniforms	3,256	4,975	5,074	7,336
56-620.6380 Small Tools	1,932	-	2,490	2,500
56-620.6390 Minor Equipment- Manholes	12,471	30,913	-	30,000
Total Supplies	66,861	128,885	79,657	115,843

**UTILITY
SEWER COLLECTION**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>CAPITAL OUTLAY</u>				
56-620.7957 Other Equipment	\$ -	\$ -	\$ 39,494	\$ -
Total Capital Outlay	-	-	39,494	-
<u>MISCELLANEOUS</u>				
56-620.9700 Memberships and Subscriptions	708	729	967	1,386
Total Miscellaneous	708	729	967	1,386
TOTAL SEWER COLLECTIONS	567,005	755,245	987,642	808,339

THIS PAGE INTENTIONALLY LEFT BLANK

**UTILITY
SEWER PLANT**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Chief Operator	1	1	1	1
Lead Operator	1	1	1	1
Sewer Plant Operator	4	4	4	4
Department Total	6	6	6	6

DEPARTMENT DESCRIPTION:

The Utilities Department oversees the Division of the Sewer Plant. The Sewer Plant Division is responsible for the treatment of the City's wastewater. All activities of the Plant must meet rigorous standards established by the Texas Commission on Environmental Quality (TCEQ) and Environmental Protection Agency (EPA). All personnel in this division are required to obtain and hold a valid Certificate of Competency to operate in this facility as required by state law.

ACCOMPLISHMENTS FOR 2023-2024 FISCAL YEAR:

- Decreased 20% of energy consumption by re-evaluating operation conditions.
- Performed a preliminary efficiency study on energy consumption with positive results.
- Continued to maintain our solid percentage with our screw press system.
- Installed a coated fence on the entire front side of the wastewater plant area along with rolling gate at both entrances.
- Maintained passing results in the Biomonitoring Tests.
- One of our new hires obtained their D Licences and is going to be eligible and ready to test for his C licence in 2 (two) months.

MAJOR FY 2024-2025 GOALS:

- Decrease an additional 10% of energy demand with the installation of variable frequency drives.
- Continue encouraging employees to obtain their required TCEQ operator licenses.
(2 Total Employees 1 B and 1 C license).
- Rehabilitation of the wastewater plant facility.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
Total Wastewater Treated (Gallons)	752,060,000	935,500,000	757,000,000	935,500,000
Cubic yards of sludge disposed	4,060	10,000	4,300	10,000
Gallons of Treated Effluent Re-used	27,067,000	80,000,000	17,800,000	80,000,000

**UTILITY
SEWER PLANT**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>SALARIES & WAGES & BENEFITS</u>				
56-630.1030 Salaries of Employees	\$ 168,455	\$ 187,568	\$ 176,248	\$ 226,364
56-630.1040 Overtime	2,233	9,777	10,404	9,900
56-630.2060 Social Security Tax	13,027	14,823	15,266	18,074
56-630.2070 Health Insurance	27,188	27,406	30,482	39,219
56-630.2080 Employee Retirement	2,039	(6,882)	9,179	11,010
56-630.2100 Unemployment Comp. Ins.	1,450	64	637	702
56-630.2110 Workers' Compensation Ins.	4,591	3,154	2,280	10,551
Total Salaries & Wages/Benefit	218,983	235,910	244,495	315,820
<u>PURCHASED PROF/TECH SRVS</u>				
56-630.3499 Other Prof. & Para. Prof.	30,505	31,003	60,012	50,000
Total Purchased Prof. /Tech. Services	30,505	31,003	60,012	50,000
<u>PUR PROP SRVS & OTH SRVS</u>				
56-630.4570 Electricity	171,919	207,204	187,771	184,186
56-630.4590 Water (Utility)	4,210	4,273	4,294	4,293
56-630.4640 Repair & Maint.	107,152	68,313	109,280	75,000
56-630.4660 Rental of Machinery & Equip.	3,720	-	-	3,500
56-630.5500 Travel and Training	2,155	2,444	3,607	3,828
Total Purchase Prop Servs & Other Servs	289,157	282,234	304,952	270,807
<u>SUPPLIES</u>				
56-630.6120 Office Equipment	2,214	-	-	-
56-630.6180 Motor Vehicle Fuel	8,549	5,767	5,282	6,290
56-630.6200 Tires and Tubes	1,109	260	1,588	2,700
56-630.6220 Chemical and Lab. Supplies	93,053	159,043	91,036	145,000
56-630.6250 Food, Ice and Bottled Water	-	-	270	500
56-630.6265 Safety Supplies	808	1,385	1,254	1,575
56-630.6270 Clothing and Uniforms	3,597	4,833	4,473	5,486
56-630.6380 Small Tools	1,435	1,075	13	-
56-630.6390 Minor Equipment	7,424	3,203	-	-
Total Supplies	118,188	175,566	103,915	161,551
<u>CAPITAL OUTLAY</u>				
56-630.7957 Other Equipment	-	-	13,916	-
Total Capital Outlay	-	-	13,916	-

**UTILITY
SEWER PLANT**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>MISCELLANEOUS</u>				
56-630.9700 Memberships and Subscriptions	\$ 1,592	\$ 870	\$ 1,092	\$ 1,080
56-630.9807 Other Waste Disposal Serv.	115,000	126,786	84,997	90,000
56-630.9820 Assessing Fees	30,000	25,850	25,875	30,000
Total Miscellaneous	146,592	153,506	111,964	121,080
TOTAL SEWER COLLECTIONS	803,424	878,219	839,254	919,258

THIS PAGE INTENTIONALLY LEFT BLANK

**UTILITY
ORGANIZATIONAL**

AUTHORIZE PERSONNEL	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ACTUAL BUDGET 2023-2024	APPROVED BUDGET 2024-2025
----------------------------	--	--	--	--

Total	-	-	-	-
--------------	---	---	---	---

DEPARTMENT DESCRIPTION:

This department is administered by the Department of Finance and funds various charges that are not defined or directly related to any specific department of the City. Examples of cost here include general liability insurance audit and bond principal and interest payments. These types of expenditures affect all utility funds budgets and are not generally prorated as is required by state law.

PERFORMANCE INDICATORS	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
-------------------------------	--	--	--	--

N/A	-	-	-	-
-----	---	---	---	---

**UTILITY
ORGANIZATIONAL**

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>PURCHASED PROF/TECH SRVS</u>				
56-640.3400 Accounting & Auditing Services	\$ 10,600	\$ 14,920	\$ 13,900	\$ 14,350
56-640.3430 Legal Services	-	-	5,000	-
56-640.3499 Other Prof. & Para. Prof.	51,923	50,620	53,311	65,049
Total Purchased Prof./Tech. Services	62,523	65,540	72,211	79,399
<u>PUR PROP SRVS & OTH SRVS</u>				
56-640.5540 Building Insurance	22,777	24,817	26,735	29,367
56-640.5550 Auto, Truck and Equip. Ins.	47,876	58,787	63,330	69,564
56-640.5560 General Liability Insurance	31,525	39,318	42,308	46,474
Total Purchase Prop Servs & Other Servs	102,178	122,921	132,373	145,405
<u>SUPPLIES</u>				
56-640.6120 Office Equipment	-	1,626	-	-
Total Supplies	-	1,626	-	-
<u>DEBT SERVICE</u>				
56-640.8840 Fiscal Agent Fees	-	-	-	1,000
Total Debt Service	-	-	-	1,000
<u>MISCELLANEOUS</u>				
56-640.9000 Depreciation Expense	995,869	1,040,940	(28,163)	-
56-640.9860 Customer Service Transfer	407,820	407,820	407,820	407,820
56-640.9899 Other Expenses	720	1,140	321,859	6,000
Total Miscellaneous	1,404,409	1,449,900	701,516	413,820
TOTAL ORGANIZATIONAL	1,569,110	1,639,988	906,100	639,624

UTILITY DEBT SERVICE

THIS PAGE INTENTIONALLY LEFT BLANK

UTILITY DEBT REVENUES OVER EXPENDITURES

	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>REVENUES</u>				
Transfer In	\$ 376,502	\$ 345,665	\$ 1,597,644	\$ 1,601,697
Total Revenues and Transfers	376,502	345,665	1,597,644	1,601,697
Appropriations				
<u>EXPENSES</u>				
Debt Service	386,019	354,100	1,680,113	1,601,697
Total Operations	386,019	354,100	1,680,113	1,601,697
Revenue Over/(Under) Expenditures	(9,518)	(8,435.13)	(82,469)	-

UTILITY DEBT SERVICE

REVENUES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>OTHER REVENUES</u>				
60-3700.1100 Interest Earned	\$ 1,209	\$ 7,985	\$ 8,482	\$ -
TOTAL OTHER REVENUES	1,209	7,985	8,482	-
<u>OTHER FINANCING SOURCES</u>				
60-3800.1056 Operating Trfr.-Utility Fund	376,502	345,665	1,597,644	1,601,697
Total Other Financing Sources	376,502	345,665	1,597,644	1,601,697
TOTAL REVENUES	377,710	353,650	1,606,127	1,601,697

UTILITY DEBT SERVICE

EXPENDITURES	ACTUAL BUDGET 2021-2022	ACTUAL BUDGET 2022-2023	ESTIMATE BUDGET 2023-2024	APPROVED BUDGET 2024-2025
<u>DEBT SERVICE</u>				
60-641.8790 Bond Principal	\$ -	\$ -	\$ 1,235,000	\$ 1,265,000
60-641.8810 Bond Interest	372,799	341,545	361,293	336,697
60-641.8840 Fiscal Agent Fee	5,200	4,900	3,825	-
Total Debt Service	377,999	346,445	1,600,118	1,601,697
<u>MISCELLANEOUS</u>				
60-641.9899 Other - Expenses	8,020	7,655	79,995	-
Total Miscellaneous	8,020	7,655	79,995	-
TOTAL UTILITY DEBT SERVICE	386,019	354,100	1,680,113	1,601,697

**Utility Debt Service Fund
FYE 09/30/2024 Projected Requirements**

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
Wtr. Works & Swr. Rev. Bond - Series 2013-A	345,000	71,475	416,475
Wtr. Works & Swr. Rev. Bond Series 2013-B	70,000	22,794	92,794
Comb. Tax & Rev. Co. - Series 2014	110,000	51,200	161,200
General Obligation Refunding Bond - Series 2015	90,000	1,350	91,350
General Obligation Refunding Bond - Series 2016	225,000	3,375	228,375
Wtr. Works & Swr. Rev. Bond - Series 2017	70,000	33,418	103,418
Wtr. Works & Swr. Rev. Bond - Series 2018	35,000	19,693	54,693
Wtr. Works & Swr. Rev. Bond - Series 2019	205,000	60,737	265,737
Wtr. Works & Swr. Rev. Bond -Series 2019-A	50,000	15,713	65,713
Comb. Tax & Rev. Co. - Series 2020	-	23,845	23,845
Tax Note - Series 2020	65,000	33,100	98,100
TOTAL UTILITY DEBT SERVICE	1,265,000	336,698	1,601,698

**WATER SEWER REVENUE BONDS
 RECAP - ALL SERIES
 AS OF SEPTEMBER 30, 2024**

Fiscal Year	Interest Payments				Principal	Outstanding
	1-Jan	15-Feb	1-Jul	15-Aug	Due	30-Sep
2024	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2025	114,440	60,547	109,389	52,323	1,265,000	15,435,000
2026	109,389	52,323	103,778	42,323	1,290,000	14,145,000
2027	103,778	42,323	97,669	31,723	1,330,000	12,815,000
2028	97,669	31,723	91,084	27,723	1,010,000	12,920,000
2029	91,084	27,723	83,984	10,292	1,035,000	11,885,000
2030	83,984	23,522	76,294	19,222	1,065,000	10,820,000
2031	76,294	19,222	68,130	15,997	1,085,000	9,735,000
2032	68,130	15,997	59,516	12,619	1,100,000	8,635,000
2033	59,516	12,619	50,394	9,041	1,130,000	7,505,000
2034	50,394	9,041	47,904	5,291	630,000	6,875,000
2035	47,904	5,291	45,297	4,600	480,000	6,395,000
2036	45,297	4,600	42,561	3,700	490,000	5,905,000
2037	42,561	3,700	39,738	2,800	490,000	5,415,000
2038	39,738	2,800	36,738	1,900	505,000	4,910,000
2039	36,738	1,900	33,634	950	515,000	4,395,000
2040	33,634	950	30,460	-	515,000	3,880,000
2041	30,460	-	27,098	-	435,000	3,445,000
2042	27,098	-	23,695	-	435,000	3,010,000
2043	23,695	-	20,166	-	445,000	2,565,000
2044	21,166	-	16,546	-	455,000	2,110,000
2045	16,546	-	12,903	-	455,000	1,655,000
2046	12,903	-	9,099	-	470,000	1,185,000
2047	9,099	-	5,236	-	475,000	710,000
2048	5,236	-	2,360	-	380,000	330,000
2049	2,360	-	-	-	330,000	-
	<u>1,249,110</u>	<u>314,281</u>	<u>1,133,670</u>	<u>240,504</u>	<u>17,815,000</u>	<u>156,680,000</u>

**WATERWORKS SEWER SYSTEM REVENUE BONDS
SERIES 2013-A
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 6,170,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 1-Jul</u>	<u>Outstanding 30-Sep</u>
		<u>1-Jan</u>	<u>1-Jul</u>		
2024		\$ -	\$ -	\$ -	\$ -
2025	1.82%	37,307	34,168	345,000	3,040,000
2026	1.94%	34,168	30,773	350,000	2,690,000
2027	2.05%	30,773	27,083	360,000	2,330,000
2028	2.13%	27,083	23,196	365,000	1,965,000
2029	2.22%	23,196	19,033	375,000	1,590,000
2030	2.29%	19,033	14,625	385,000	1,205,000
2031	2.37%	14,625	9,944	395,000	810,000
2032	2.43%	9,944	5,084	400,000	410,000
2033	2.48%	5,084		410,000	-
		<u>201,212</u>	<u>163,905</u>	<u>3,385,000</u>	

**WATERWORKS SEWER SYSTEM REVENUE BONDS
SERIES 2013-B
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 1,400,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 1-Jul</u>	<u>Outstanding 30-Sep</u>
		<u>1-Jan</u>	<u>1-Jul</u>		
2024		\$ -	\$ -	\$ -	\$ -
2025	2.69%	11,868	10,926	70,000	665,000
2026	2.88%	10,926	9,846	75,000	590,000
2027	3.01%	9,846	8,717	75,000	515,000
2028	3.13%	8,717	7,465	80,000	435,000
2029	3.25%	7,465	6,165	80,000	355,000
2030	3.36%	6,165	4,737	85,000	270,000
2031	3.44%	4,737	3,275	85,000	185,000
2032	3.51%	3,275	1,696	90,000	95,000
2033	3.57%	1,696	-	95,000	-
		<u>64,695</u>	<u>52,827</u>	<u>735,000</u>	

**COMBINATION TAX LIMITED PLEDGE REVENUE CERTIFICATES
OF OBLIGATION SERIES 2014
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 2,240,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 15-Feb</u>	<u>Outstanding 30-Sep</u>
		<u>15-Feb</u>	<u>15-Aug</u>		
2024		\$ -	\$ -	\$ -	\$ 1,335,000
2025	4.000%	26,700	24,500	110,000	1,225,000
2026	4.000%	24,500	22,200	115,000	1,110,000
2027	4.000%	22,200	19,800	120,000	990,000
2028	4.000%	19,800	17,300	125,000	865,000
2029	4.000%	17,300	1,470	130,000	735,000
2030	4.000%	14,700	12,000	135,000	600,000
2031	4.000%	12,000	9,200	140,000	460,000
2032	4.000%	9,200	6,300	145,000	315,000
2033	4.000%	6,300	3,200	155,000	160,000
2034	4.000%	3,200		160,000	-
		<u>155,900</u>	<u>115,970</u>	<u>1,335,000</u>	

**GENERAL OBLIGATION REFUNDING BONDS
SERIES 2015
AS OF SEPTEMBER 30, 2024**

FUND :		Utility Fund		AMOUNT:		\$	730,000
Fiscal Year	Interest Rate	Interest Payments		Principal Due 15-Feb	Outstanding 30-Sep		
		15-Feb	15-Aug				
2024		\$ -	\$ -	\$ -	90,000		
2025	3.000%	1,350	-	90,000	-		
		<u>1,350</u>	<u>-</u>	<u>90,000</u>			
		<u><u>1,350</u></u>	<u><u>-</u></u>	<u><u>90,000</u></u>			

**GENERAL OBLIGATION REFUNDING BONDS
 SERIES 2016
 AS OF SEPTEMBER 30, 2024**

FUND :		Utility Fund		AMOUNT:		\$	1,440,000
Fiscal Year	Interest Rate	Interest Payments		Principal Due 15-Feb	Outstanding 30-Sep		
		15-Feb	15-Aug				
2024		\$ -	\$ -	\$ -	\$ 225,000		
2025	3.000%	3,375	-	225,000	-		
		<u>3,375</u>	<u>-</u>	<u>225,000</u>			

**WATERWORKS SEWER SYSTEM REVENUE BONDS
SERIES 2017
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>		AMOUNT:	<u>\$ 2,285,000</u>	
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 1-Jan</u>	<u>Outstanding 30-Sep</u>
		<u>1-Jan</u>	<u>1-Jul</u>		
2024		\$ -	\$ -	\$ -	\$ 1,890,000
2025	0.890%	16,865	16,553	70,000	1,820,000
2026	1.050%	16,553	16,186	70,000	1,750,000
2027	1.230%	16,186	15,755	70,000	1,680,000
2028	1.370%	15,755	15,276	70,000	1,610,000
2029	1.470%	15,276	14,761	70,000	1,540,000
2030	1.560%	14,761	14,176	75,000	1,465,000
2031	1.630%	14,176	13,565	75,000	1,390,000
2032	1.700%	13,565	12,927	75,000	1,315,000
2033	1.770%	12,927	12,264	75,000	1,240,000
2034	1.810%	12,264	11,540	80,000	1,160,000
2035	1.850%	11,540	10,800	80,000	1,080,000
2036	1.870%	10,800	10,052	80,000	1,000,000
2037	1.900%	10,052	9,292	80,000	920,000
2038	1.920%	9,292	8,476	85,000	835,000
2039	1.950%	8,476	7,647	85,000	750,000
2040	1.980%	7,647	6,805	85,000	665,000
2041	2.000%	6,805	5,905	90,000	575,000
2042	2.020%	5,905	4,996	90,000	485,000
2043	2.040%	4,996	4,027	95,000	390,000
2044	2.050%	4,027	3,054	95,000	295,000
2045	2.060%	3,054	2,075	95,000	200,000
2046	2.070%	2,075	1,040	100,000	100,000
2047	2.080%	1,040	-	100,000	-
		<u>234,032</u>	<u>217,167</u>	<u>1,890,000</u>	

**WATERWORKS SEWER SYSTEM REVENUE BONDS
SERIES 2018 (DWSRF)
AS OF SEPTEMBER 30, 2024**

FUND : Utility Fund **AMOUNT:** \$ 1,270,000

Fiscal Year	Interest Rate	Interest Payments		Principal Due 1-Jan	Outstanding 30-Sep
		1-Jan	1-Jul		
2024		\$ -	\$ -	\$ -	\$ 1,060,000
2025	1.280%	9,958	9,734	35,000	1,025,000
2026	1.420%	9,734	9,486	35,000	990,000
2027	1.500%	9,486	9,223	35,000	955,000
2028	1.580%	9,223	8,947	35,000	920,000
2029	1.650%	8,947	8,617	40,000	880,000
2030	1.710%	8,617	8,275	40,000	840,000
2031	1.750%	8,275	7,925	40,000	800,000
2032	1.790%	7,925	7,567	40,000	760,000
2033	1.840%	7,567	7,199	40,000	720,000
2034	1.880%	7,199	6,823	40,000	680,000
2035	1.910%	6,823	6,441	40,000	640,000
2036	1.930%	6,441	6,007	45,000	595,000
2037	1.960%	6,007	5,566	45,000	550,000
2038	1.980%	5,566	5,120	45,000	505,000
2039	1.990%	5,120	4,672	45,000	460,000
2040	1.990%	4,672	4,225	45,000	415,000
2041	2.000%	4,225	3,725	50,000	365,000
2042	2.010%	3,725	3,222	50,000	315,000
2043	2.020%	3,222	2,717	50,000	265,000
2044	2.030%	3,717	2,210	50,000	215,000
2045	2.040%	2,210	1,700	50,000	165,000
2046	2.050%	1,700	1,136	55,000	110,000
2047	2.060%	1,136	569	55,000	55,000
2048	2.070%	569	-	55,000	-
		<u>142,060</u>	<u>131,102</u>	<u>1,060,000</u>	

**WATERWORKS SEWER SYSTEM REVENUE BONDS
SERIES 2019
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 6,645,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 1-Jan</u>	<u>Outstanding 30-Sep</u>
		<u>1-Jan</u>	<u>1-Jul</u>		
2024		\$ -	\$ -	\$ -	\$ 5,655,000
2025	0.340%	30,543	30,194	205,000	5,450,000
2026	0.400%	30,194	29,784	205,000	5,245,000
2027	0.460%	29,784	29,313	205,000	5,040,000
2028	0.530%	29,313	28,769	205,000	4,835,000
2029	0.610%	28,769	28,144	205,000	4,630,000
2030	0.700%	28,144	27,409	210,000	4,420,000
2031	0.800%	27,409	26,569	210,000	4,210,000
2032	0.890%	26,569	25,635	210,000	4,000,000
2033	0.970%	25,635	24,592	215,000	3,785,000
2034	1.030%	24,592	23,485	215,000	3,570,000
2035	1.080%	23,485	22,297	220,000	3,350,000
2036	1.130%	22,297	21,054	220,000	3,130,000
2037	1.180%	21,054	19,756	220,000	2,910,000
2038	1.220%	19,756	18,383	225,000	2,685,000
2039	1.260%	18,383	16,934	230,000	2,455,000
2040	1.300%	16,934	15,439	230,000	2,225,000
2041	1.330%	15,439	13,876	235,000	1,990,000
2042	1.350%	13,876	12,290	235,000	1,755,000
2043	1.370%	12,290	10,646	240,000	1,515,000
2044	1.380%	10,646	8,956	245,000	1,270,000
2045	1.390%	8,956	7,253	245,000	1,025,000
2046	1.400%	7,253	5,503	250,000	775,000
2047	1.410%	5,503	3,705	255,000	520,000
2048	1.420%	3,705	1,859	260,000	260,000
2049	1.430%	1,859	-	260,000	-
		<u>482,388</u>	<u>451,845</u>	<u>5,655,000</u>	

**WATERWORKS SEWER SYSTEM REVENUE BONDS
SERIES 2019-A
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 1,715,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 1-Jan</u>	<u>Outstanding 30-Sep</u>
		<u>1-Jan</u>	<u>1-Jul</u>		
2024		\$ -	\$ -	\$ -	\$ 1,465,000
2025	0.340%	7,899	7,814	50,000	1,415,000
2026	0.400%	7,814	7,704	55,000	1,360,000
2027	0.460%	7,704	7,578	55,000	1,305,000
2028	0.530%	7,578	7,432	55,000	1,250,000
2029	0.610%	7,432	7,264	55,000	1,195,000
2030	0.700%	7,264	7,072	55,000	1,140,000
2031	0.800%	7,072	6,852	55,000	1,085,000
2032	0.890%	6,852	6,607	55,000	1,030,000
2033	0.970%	6,607	6,340	55,000	975,000
2034	1.030%	6,340	6,057	55,000	920,000
2035	1.080%	6,057	5,760	55,000	865,000
2036	1.130%	5,760	5,449	55,000	810,000
2037	1.180%	5,449	5,125	55,000	755,000
2038	1.220%	5,125	4,759	60,000	695,000
2039	1.260%	4,759	4,381	60,000	635,000
2040	1.300%	4,381	3,991	60,000	575,000
2041	1.330%	3,991	3,592	60,000	515,000
2042	1.350%	3,592	3,187	60,000	455,000
2043	1.370%	3,187	2,776	60,000	395,000
2044	1.380%	2,776	2,327	65,000	330,000
2045	1.390%	2,327	1,875	65,000	265,000
2046	1.400%	1,875	1,420	65,000	200,000
2047	1.410%	1,420	962	65,000	135,000
2048	1.420%	962	501	65,000	70,000
2049	1.430%	501	-	70,000	-
		<u>124,724</u>	<u>116,825</u>	<u>1,465,000</u>	

**GENERAL OBLIGATION REFUNDING
SERIES 2020
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 1,115,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 15-Feb</u>	<u>Outstanding 30-Sep</u>
		<u>15-Feb</u>	<u>15-Aug</u>		
2024		\$ -	\$ -	\$ -	\$ -
2025	0.000%	11,922	11,923	-	-
2026	0.000%	11,923	11,923	-	-
2027	0.000%	11,923	11,923	-	-
2028	4.000%	11,923	10,423	75,000	1,040,000
2029	4.000%	10,423	8,822	80,000	960,000
2030	4.000%	8,822	7,222	80,000	880,000
2031	1.000%	7,222	6,797	85,000	795,000
2032	1.125%	6,797	6,319	85,000	710,000
2033	1.125%	6,319	5,841	85,000	625,000
2034	1.375%	5,841	5,291	80,000	545,000
2035	1.625%	5,291	4,600	85,000	460,000
2036	2.000%	4,600	3,700	90,000	370,000
2037	2.000%	3,700	2,800	90,000	280,000
2038	2.000%	2,800	1,900	90,000	190,000
2039	2.000%	1,900	950	95,000	95,000
2040	2.000%	950	-	95,000	-
		<u>112,356</u>	<u>100,434</u>	<u>1,115,000</u>	

**TAX NOTE
SERIES 2020
AS OF SEPTEMBER 30, 2024**

FUND :	<u>Utility Fund</u>			AMOUNT:	<u>\$ 1,100,000</u>
<u>Fiscal Year</u>	<u>Interest Rate</u>	<u>Interest Payments</u>		<u>Principal Due 15-Feb</u>	<u>Outstanding 30-Sep</u>
		<u>15-Feb</u>	<u>15-Aug</u>		
2024		\$ -	\$ -	\$ -	\$ 860,000
2025	4.000%	17,200	15,900	65,000	795,000
2026	4.000%	15,900	8,200	385,000	410,000
2027	4.000%	8,200	-	410,000	-
		<u>41,300</u>	<u>24,100</u>	<u>860,000</u>	

THIS PAGE INTENTIONALLY LEFT BLANK

SUPPLEMENTAL INFORMATION

*The **Supplemental Information** section of the Budget Document includes information vital to the preparation and adoption of this budget. The information contained in this section includes the various ordinances adopted as well as the City's budget related policies and procedures.*

THIS PAGE INTENTIONALLY LEFT BLANK



ORDINANCE NO. 2024-11

AN ORDINANCE OF THE BOARD OF COMMISSIONERS OF THE CITY OF SAN JUAN, TEXAS ADOPTING THE TAX RATE AND LEVYING AD VALOREM TAXES FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF SAN JUAN, TEXAS, FOR THE 2024-2025 FISCAL YEAR ENDING SEPTEMBER 30, 2025 AND THE TAX YEAR 2023 IN CONFORMITY WITH THE CHARTER PROVISIONS AND ORDINANCES OF THE CITY AND THE PROPERTY TAX CODE OF THE STATE OF TEXAS: PROVIDING FOR A REPEALER CLAUSE; PROVIDING FOR PUBLICATION; AND ORDIAINING OTHER PROVISIONS RELATED TO THE SUBJECT MATTER THEREOF.

WHEREAS, Section 26.05 Texas Tax Code provides for the procedures for adoption of the ad valorem tax rate for municipalities; and

WHEREAS, the vote on the tax rate must be a record vote as reflected hereunder and such vote was separate from the vote of the City Commissioners adopting the budget as required by law; and

WHEREAS, a motion being first made as follows: "I move that property taxes be decreased by the Adoption of the Rate of \$0.6765", and upon vote of the City Commissions as follows:

	<u>Aye</u>	<u>Nay</u>	<u>Absent</u>
Mayor Mario Garza	<u>X</u>	—	—
Mayor Pro-Tem Marco "Markie" Villegas	<u>X</u>	—	—
Commissioner Adina "Dina" Santillan	<u>X</u>	—	—
Commissioner Ernesto "Neto" Guajardo	<u>X</u>	—	—
Commissioner Jesus "Jesse" Ramirez	<u>X</u>	—	—

AND, WHEREAS, THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.

NOW, THEREFORE, BE IT ORDAINED BY THE BOARD OF COMMISSIONERS OF THE CITY OF SAN JUAN, TEXAS, THAT:

SECTION I: There shall be and is hereby levied for the fiscal year ending September 30, 2025, and the Tax year 2023, upon the assessed taxable value of all property of every description subject to taxation within the City of San Juan, Texas, on the 1st day of January A.D. 2023, the following tax rates, to wit:

- (a) An ad valorem tax to be computed at the rate of \$0.4608 per \$100.00 of the assessed taxable value thereof estimated in lawful currency of the United States of America for the purpose of paying the general expenses of the City Government for the period ending **September 30, 2025**, as provided in the appropriate ordinance adopted by the Board of Commissioners of the City of San Juan, Texas, and when collected such monies are to be deposited in the fund known as the "General Fund" and disbursed for the purposes stated in said ordinance.
- (b) An ad valorem tax to be computed at the rate of \$0.2157 per \$100.00 of the assessed taxable value thereof estimated in lawful currency of the United States of America for the purpose of paying the interest and principal on the several outstanding debt issues of the City of San Juan, Texas, such levy being in conformity with the requirement of the levy of taxes heretofore made by ordinance and orders of the Board of Commissioners of the said City of San Juan, Texas relating to such indebtedness.

SECTION II: All ordinances or parts of ordinance in conflict herewith are hereby repealed.

SECTION III: This Ordinance shall be and remain in full force and effect from and after its passage by the Board of Commissioners.

SECTION IV: The City Secretary is hereby authorized and directed to cause the caption of this ordinance to be published in a newspaper having general circulation in San Juan, Hidalgo County, Texas in accordance with the Home Rule Charter of the City of San Juan, Texas, Section 2.15 (C) **Printing of Ordinances and Resolutions:** but it shall not be published in the Code of Ordinances of the City of San Juan as it is not amendatory thereof; however, it shall be cited in the appropriate appendix of the Code of Ordinances.

SECTION V: If any part or parts of this Ordinance are found to be invalid or unconstitutional by a court having competent jurisdiction, then such invalidity or unconstitutionality shall not affect the remaining parts hereof and such remaining parts shall remain in full force and effect, and to the extent this Ordinance is considered severable.

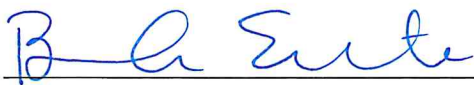
READ, CONSIDERED, PASSED and APPROVED on FIRST READING at a regular meeting of the City Commission of the San Juan, Texas at which a quorum was present and which was held in accordance with Chapter 551 of the Texas Government Code on this **10 day of September 2024**.

CITY OF SAN JUAN

By: 

Mario Garza, Mayor

ATTEST:

By: 

Brenda Escalante, City Secretary

BUDGET POLICIES AND PROCEDURES

The City of San Juan's policies and procedures have been developed to provide a sound financial management foundation upon which decisions shall be made that result in the effective management of its resources and provide reasonable assurance as to its long-term financial stability.

Budget Policies

Annual Budget

An annual budget shall be prepared in accordance with State law, applicable Charter requirements, as well as meet the reporting requirements of the Government Finance Officer's Association's Distinguished Budget Presentation Award Program.

Designated Budget Officer

The City Manager, designated as the City's Budget Officer, is primarily responsible for the development of the annual budget to be submitted to the City Commission for approval and adoption. The Finance Director assists in the development of the budget, and is ultimately responsible for the preparation of the final budget document.

Funds Included in the Annual Budget

The budget shall include at the minimum the City's General, Debt Service, Solid Waste, and Utility Fund.

Basis of Accounting

The basis of accounting for budgetary purposes within the General, Debt Service, and other governmental funds shall be consistent with generally accepted accounting principles, is the modified accrual basis. The Solid Waste, Utility (Water & Sewer) and other enterprise funds are budgeted using the accrual basis of accounting with the exceptions that capital outlay and principal payments on debt are reported as expenses and no provision is made for depreciation.

Balanced Budget Required

The City Manager, acting in the capacity of Budget Officer, is required to submit a balanced budget. A balanced budget is one in which total financial resources available, including prior year's ending financial resources plus projected resources, are equal to or greater than the budgeted expenditures and expenses. The City will avoid budgetary practices that raise the level of current expenditures and expenses to the point that future years' operations are placed in jeopardy.

Estimating Revenues and Factors Affecting Budgeted Expenditures and Expenses

The budget shall be developed on a conservative basis. Budgeted revenues are to be estimated using a reasonable and objective basis, deferring to conservatism. In the development of budgeted expenditures and expenses, estimating the factors that determine their outcome will be conducted with conservative overtones.

BUDGET POLICIES AND PROCEDURES

The Budget Process

The budget process for developing, adopting, and implementing the budget includes the following:

At the inception of the budget process, a budget calendar is prepared, which presents, in chronological order, specific events that take place during the process as well as the timing of each.

During May of each year, department heads prepare departmental budget requests for those departments for which each is responsible. During the period from mid-June through mid-July, City Manager holds budget meetings with each department head. After these budget meetings, the City Manager makes the changes to the department heads original request which both the City Manager and department head deem appropriate. The result of this process is the City Manager's recommended budget. During the mid to latter part of July, the City Manager presents his recommended budget to the City Commission in budget workshops. As a result of the City Commissions' comments during these workshops, changes are made to the City Manager's recommended budget. The budget reflecting these changes is the City's proposed budget.

Prior to August 1st of each year, the City Manager is required to submit to the City Commission a recommended budget for the fiscal year beginning on the following October 1st. The target date for submitting the proposed budget, resulting from budget workshops with the City Commission, shall be no later than six (6) weeks before the end of the fiscal year. The final budget, which is to be considered for adoption, shall be submitted no later than one week before the end of the fiscal year. Prior to October 1st, the budget is legally enacted by the City Commission through passage of a budget ordinance.

The budget is implemented effective October 1st. The ordinance approving and adopting the budget appropriates spending limits at the department level.

Availability of Proposed Budget to the Public and Public Hearings

The Budget Officer shall file the recommended, adjusted and final proposed budgets with the City Secretary on the same dates that each is required to be submitted to the City Commission. The proposed budget filed with the City Secretary, shall be available for inspection by any taxpayer.

Prior to adopting the budget and tax rate, including the levy, the City Commission shall hold public hearings according to the dates established in the budget calendar. The City Commission shall provide for the publication of notice as to the date, time, and location of the hearings.

The Budget Process – Operating Budget

The City's budget is prepared for fiscal year operations beginning October 1st and ending September 30th. Any change to the adopted budget, which will exceed the appropriated amount at the department level, requires City Commission approval and a supplemental appropriation ordinance, which amends the adopted budget. Supplemental appropriations are called budget amendments.

The City Manager is authorized to approve budget adjustments between departmental line items. Budget adjustments may not be made between different departments or funds. Budget adjustments

BUDGET POLICIES AND PROCEDURES

between line items within a department requires only the department director's signature, unless, the adjustment is for the purchase of capital outlay or new personnel, which were not included in the adopted budget. All adjustments for capital outlay and new personnel require the approval of the City Manager.

Monitoring Budget Compliance

Reports comparing actual revenues and expenditures/expenses to budgeted amounts will be prepared and carefully monitored on a monthly basis in order to determine whether estimated revenues are performing at or above budgeted levels and to ascertain that expenditures and expenses are in compliance with the legally adopted budget appropriations.

Encumbrances and Uncompleted Projects

Encumbrance accounting, under which purchase orders, contracts, and other commitments for the expenditure of funds are recorded in order to reserve that portion of the applicable appropriation, is utilized as an extension of formal budgetary integration in the general ledger. Although appropriations lapse at year end for annually budgeted funds, the City honors encumbrances outstanding at year-end. Since these commitments will be honored during the subsequent year, outstanding encumbrances at year-end should be included, by the department heads, in their subsequent year's budget requests.

Financial Policies

Minimum Fund Balance

While there is not an established criteria requiring that a specific amount of fund balance be maintained for each fund of the City, it is good practice to establish and maintain levels of fund balance in amount adequate to sustain the operations of each fund for a predetermined period of time. For the City's General Fund, an amount equal to 90 days of operating expenditures has been determined to be the level of fund balance to be maintained.

Minimum Retained Earnings Balances

The Sanitation and Utility Funds like the General Fund shall maintain a minimum retained earnings balance equal to 90 days of operating expenses.

THIS PAGE INTENTIONALLY LEFT BLANK

DEBT MANAGEMENT POLICIES

Financing Capital Projects

The City will limit long-term debt to only those capital projects that cannot be financed from current revenues.

Debt Term Limitation

The City will not issue long-term debt for a period longer than the estimated useful life of the capital project it is financing.

Use of Long-Term Debt for Maintenance & Operating Costs Prohibited

The City will not use the proceeds of any long-term debt to finance recurring maintenance and operating costs of the organization.

Compliance with Bond Indentures

The City will strictly comply with all bond ordinance requirements including the following:

Revenue Bond Reserve Fund

City shall be in strict compliance with the requirements of any bond ordinance that calls for a reserve fund.

Revenue Bond Sinking Fund

The City shall be in strict compliance with the requirements of bond ordinances that require the establishment and maintenance of a bond sinking fund. Monthly payments shall be made to this account, in the manner prescribed, in order to have sufficient balances in such fund to meet semi-annual principal and/or interest payments.

General Obligation Bond Sinking Fund (Debt Service Fund)

The City shall comply with the requirements of any and all ordinance that require the creation of a general obligation bond sinking fund. Property taxes shall be deposited to this account as received. An adequate balance will be maintained to meet semi-annual principal and/or interest payments.

THIS PAGE INTENTIONALLY LEFT BLANK

DEMOGRAPHIC STATISTICS

The Demographic Statistics section provides non-financial facts about City functions, service area, and other non-City related functions.

THIS PAGE INTENTIONALLY LEFT BLANK

MISCELLANEOUS SUPPLEMENTAL INFORMATION

Date of Incorporation:	December 29, 1917
Date of Adoption of City Charter:	April 5, 1975
Form of Government:	Home Rule
Area:	
Square Miles	11.5
Acres (estimated)	7,310
Miles of Streets:	
Paved within City Limits - City Maintained	118
Miles of Water Lines:	97
Miles of Sewer:	
Sanitary	139
Storm	20
Building Permits:	
Permits Issued in FY 2023	744
Estimated Value	348,476
Fire Protection:	
Number of Stations	2
Number of Employees Civil Service	33
Civilian	3
Volunteer	20
Police Protection	
Number of Stations	2
Number of Employees Civil Service	50
Civilian (includes animal control)	21
Recreation:	
Developed Parks - 50.9 Acres	12
Number of Municipal Pools	-
Lighted Baseball/Softball Fields	5
Birding Center Undeveloped	1
Education:	
(City of San Juan within the PSJA School District)	
Number of Teachers	511
Number of Registered Students	10,081
School Campuses: Elementary/Middle/High/Special Purpose	8/2/1/-

MISCELLANEOUS SUPPLEMENTAL INFORMATION

	2023	2022	2021	2020 (census)	2019	2018
City Area	11.5 sq. miles	11.5 sq. miles	11.5 sq. miles	11.5 sq. miles	11.5 sq. miles	11.5 sq. miles
Miles of Streets:	118	118	118	118	118	118
Miles of Sewer:	177	177	177	177	177	177
Miles of Water	101	101	101	101	101	101
Building Permits:	744	771	1068	1072	2767	4427
City Employees FT/PT:	276/2	276/2	276/1	276/1	257/1	243/1
Population:	36,037	36,037	37,154	35,294	37,008	37,154

<u>YEAR</u>		<u>Population</u>	<u>Percent Increase</u>
2011	Estimate	34,830	-1%
2012	Estimate	35,335	1%
2013	Estimate	35,760	1%
2014	Estimate	36,222	1%
2015	Estimate	36,597	1%
2016	Estimate	36,811	1%
2017	Estimate	36,981	0%
2018	Estimate	37,154	0%
2019	Estimate	37,008	0%
2020	Census	35,294	-5%
2021	Estimate	35,400	0%
2022	Estimate	35,782	1%
2023	Estimate	36,448	2%
2024	Estimate	36,810	1%

UTILITY ENTERPRISE FUND

<u>Class of Customer</u>	<u>Number</u>	<u>Gallons of Water - Per 1,000 Gallons</u>
Residential	6,512	2,723,000
Commercial	566	18,487,000
Apartment	251	1,377,000
All Other	8	105,000

Gallons of water shown to have passed through the master meter at City's water plants #1 and #2 during the period 10/01/23 - 09/30/24 936,402,000

Gallons of water billed during the period 10/01/23 - 09/30/24 22,692,000

The rate charged for water furnished and consumed under the standard water rate schedule by Section 1.0 of Ordinance Number 09-12, amended September 08, 2009 to all classes of customer is as follows:

<u>Class of Customer</u>	<u>Base Charge</u>	<u>Per 1,000 Gallons</u>
Residential	12.05	\$ 1.65
Commercial	27.95 **	1.90
Apartment	27.95 **	1.90
All Other	27.95 **	1.90

MISCELLANEOUS SUPPLEMENTAL INFORMATION

** Rate is for 3/4" meter. This base charge increases with size of meter.

<u>Fiscal Year</u>	<u>(Inches)</u>	<u>Number of Customers</u>	
2024	N/A	7,347	6,915
2023	N/A	7,202	6,775
2022	N/A	7,055	6,645
2021	N/A	6,862	6,467
2020	N/A	6,703	6,311
2019	N/A	6,553	6,182
2018	N/A	6,483	6,112
2017	N/A	6,376	6,037
2016	N/A	6,279	5,965
2015	N/A	6,164	5,828
2014	N/A	6,085	5,791
2013	N/A	5,985	5,695

THIS PAGE INTENTIONALLY LEFT BLANK

STATISTICAL TABLES

*The **Statistical Tables** section includes various ten year comparison tables on items such as: Tax Rates, Valuations, Levies and Collections; Revenues and Expenditures; Debt Ratios, and Overlapping Debt among others.*

THIS PAGE INTENTIONALLY LEFT BLANK

**TOP TEN TAXPAYERS
2023 AND 2024**

TAXPAYER	ASSESSED			ASSESSED		
	2023	VALUATIONS	%	2024	VALUATIONS	%
DJP III LLC	1	15,010,761	0.98%	1	14,566,679	0.73%
NORTH PARK LEXUS RGV	2	8,898,644	0.58%	2	8,925,768	0.45%
DOGGETT HEAVY MACHINERY SERVICES LLC	7	6,082,231	0.40%	3	7,881,957	0.40%
ESPONJAS DEVELOPMENT LTD				4	7,216,208	0.36%
HEB GROCERY CO	3	6,674,854	0.43%	5	6,901,660	0.35%
AEP TEXAS INC-27H	6	6,206,630	0.40%	6	6,686,150	0.34%
CANO AND SONS TRUCKING LLC				7	6,373,124	0.32%
MERCEDES BENZ OF SAN JUAN	4	6,338,565	0.41%	8	6,287,834	0.32%
SJL LAND VENTURE LTD	5	6,239,881	0.41%	9	6,167,948	0.31%
COMANCE ASSET MGMT. CO. LLC				10	5,570,162	0.28%
		<u>55,451,566</u>	3.61%		<u>76,577,490</u>	3.85%
TOTAL ASSESSED VALUATIONS:		<u><u>1,537,667,138</u></u>			<u><u>1,988,722,964</u></u>	

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**PROPERTY TAX LEVIES AND ALLOCATION THERE OF
LAST TEN FISCAL YEARS**

VALUATIONS					
TAX YEAR	FISCAL YEAR	REAL PROPERTY	PERSONAL PROPERTY	MINERALS	TOTAL VALUE
2015	2016	862,505,678	51,678,923	660,226	914,844,827
2016	2017	892,924,255	61,794,255	508,828	955,227,338
2017	2018	961,363,545	64,399,922	984,410	1,026,747,877
2018	2019	985,728,884	66,109,718	1,345,995	1,053,184,597
2019	2020	1,044,707,897	81,925,527	1,222,848	1,127,856,272
2020	2021	1,112,243,316	89,759,748	771,158	1,202,774,222
2021	2022	1,265,739,296	90,036,669	392,943	1,356,168,908
2022	2023	1,432,716,907	104,554,172	396,059	1,537,667,138
2023	2024	1,653,894,978	117,866,567	762,473	1,772,524,018
2024	2025	1,859,645,761	128,754,047	323,156	1,988,722,964

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**PROPERTY TAX LEVIES AND ALLOCATION THERE OF
LAST TEN FISCAL YEARS**

		TAXES LEVIED (Per \$100/Assessed Valuation)			
		General Fund		Debt Service Fund	
TAX RATE	TAX LEVY AT 100%	RATE	LEVY	RATE	LEVY
0.699300	6,363,986	0.530400	4,827,083	0.168900	1,536,903
0.699300	6,638,278	0.530400	5,035,134	0.168900	1,603,144
0.699300	7,112,364	0.529100	5,394,728	0.170200	1,717,636
0.699300	7,281,035	0.532000	5,522,665	0.167300	1,758,370
0.699300	7,793,729	0.52590	5,845,297	0.173400	1,948,432
0.692600	8,178,632	0.516400	6,133,974	0.176200	2,044,658
0.687600	9,088,384	0.530200	6,816,288	0.157400	2,272,096
0.676500	10,077,462	0.503300	7,497,393	0.173200	2,580,069
0.676500	11,550,566	0.466400	7,963,317	0.210100	3,587,249
0.675000	12,852,250	0.460800	8,754,349	0.215700	4,097,902

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

TAX YEAR	TOTAL TAX LEVY	AMOUNT OF CURRENT TAXES COLLECTED	PERCENT OF CURRENT TAXES COLLECTED	AMOUNT OF DELINQUENT TAXES COLLECTED
2014	6,062,874	5,720,271	94.35%	422,328
2015	6,363,986	6,006,560	94.38%	332,157
2016	6,638,278	6,232,309	93.88%	349,762
2017	7,112,363	6,751,778	94.93%	389,009
2018	7,286,364	6,913,739	94.89%	345,610
2019	7,793,729	7,396,487	94.90%	390,517
2020	8,178,632	8,133,995	99.45%	402,639
2021	9,088,384	8,834,001	97.20%	384,687
2022	10,077,462	9,673,448	95.99%	322,417
2023	11,550,566	11,245,062	97.36%	337,060

Data sources:

Hidalgo County Tax Office

www.hidalgoad.org

**PROPERTY TAX LEVIES AND COLLECTIONS
LAST TEN FISCAL YEARS**

TOTAL TAX COLLECTIONS FOR THE YEAR	PERCENT OF TOTAL TAX COLLECTIONS TO TAX LEVY	ACCUMULATED DELINQUENT TAXES	PERCENT OF DELINQUENT TAXES TO CURRENT LEVY
6,142,599	101.31%	1,531,692	25.26%
6,338,717	99.60%	1,428,191	22.44%
6,582,071	99.15%	1,435,489	21.62%
7,140,787	100.40%	1,449,101	20.37%
7,259,349	99.63%	1,455,314	19.97%
7,787,004	99.91%	1,400,521	17.97%
8,536,634	104.38%	1,318,972	16.13%
9,218,688	101.43%	1,251,533	13.77%
9,995,865	99.19%	1,391,603	13.81%
11,582,122	100.27%	1,588,581	13.75%

THIS PAGE INTENTIONALLY LEFT BLANK

**REVENUE BOND COVERAGE
UTILITY FUND
LAST TEN FISCAL YEARS**

FISCAL YEAR	GROSS REVENUE	DIRECT OPERATING EXPENSES	NET REVENUE AVAILABLE FOR DEBT SERVICE (1)	DEBT SERVICE REQUIREMENTS	COVERAGE
2015-16	5,110,851	3,456,038	1,654,813	552,880	2.99
2016-17	5,050,813	3,388,880	1,661,934	1,054,387	1.58
2017-18	5,341,952	3,840,222	1,501,730	1,053,669	1.43
2018-19	5,506,728	3,736,665	1,770,063	909,052	1.95
2019-20	5,315,727	3,981,601	1,334,126	1,093,554	1.22
2020-21	5,109,342	4,785,029	324,313	1,533,157	0.21
2020-21	5,328,568	4,259,388	1,069,180	1,533,157	0.70
2021-22	5,959,250	4,289,113	1,670,137	1,604,765	1.04
2022-23	5,388,633	4,074,031	1,314,602	1,535,359	0.86
2023-24	5,147,427	4,453,192	694,235	1,601,697	0.43

(1) Net Revenue available for debt service is calculated as follows:

Gross Revenue - Direct Operating Expenses (Does not include Depreciation Expense, Amortization and Interest Expense).

THIS PAGE INTENTIONALLY LEFT BLANK



GLOSSARY

THIS PAGE INTENTIONALLY LEFT BLANK

BUDGET GLOSSARY

Accrual Basis of Accounting - A method of accounting that recognizes the financial effect of transaction, events, and interfund activities when they occur, regardless of the timing of related cash flows.

Ad Valorem Tax - A tax which is levied in proportion to the value of the property against which it is levied. This is commonly referred to as a property tax.

Appraised Value – Estimated values of all properties located within the community as determined by the appraisal district, subject to paying an ad valorem or property tax. (Property values for the City of San Juan are established by the Hidalgo Count Appraisal District).

Appropriation – Authorization granted by a legislative body to make expenditures and to incur obligations. The appropriation contains specific limitations as to the amount, purpose, and time when it may be expended.

Appropriation Ordinance – Also referred to as the Budget Ordinance, this is the enactment authorized by the City Commission to legally authorize city staff to obligate and expend resources.

Assessed Value – The total taxable value placed on real estate and other property as a basis for levying taxes.

Bond – A written promise to pay a sum of money on a specific date(s) at a specified interest rate. The interest payments and the repayment of the principal are detailed in the authorizing bond ordinance.

Budget – A plan of financial operations embodying an estimate of proposed expenditures for a given period and the proposed means of financing them.

Budget Calendar – An approved schedule of key dates which the City follows in the preparation and adoption of its budget.

Budget Document – The instrument used by the budget making authority to present a comprehensive financial plan of operations to the City Commission.

Budget Message – A general discussion of the proposed budget as presented in writing by the budget making authority to the legislative body.

Capital Outlay – Expenditures resulting in the acquisition or addition to fixed assets.

Capital Projects Fund – A fund created to account for financial resources to be used for the acquisition or the construction of major capital facilities or equipment.

City Commission – The Mayor and four commissioners, functioning as the legislative and policy-making body of the City.

Current Taxes – Taxes levied and due within one year.

Debt Service – Payment of principal and interest to holders of a government's debt instruments.

BUDGET GLOSSARY

Debt Service Fund – A fund established to account for the accumulation of resources for the payment of long term debt principal and interest.

Delinquent Taxes – Taxes that remain unpaid after the date on which a penalty for non-payment is attached. (Example: tax statements are mailed out in October and become delinquent if not paid by January 31).

Department – A functional and administrative entity created to carry out specified public services.

Distinguished Budget – A voluntary program administered by the Government Finance Officer Association (GFOA).

Encumbrance – The commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue – The amount of projected revenues to be collected during the fiscal year.

Expenditures – Decrease in net financial resources for the purpose of acquiring an asset, service, or settling a loss.

Expenses – Decrease in net total assets. Charges incurred, whether paid or unpaid, for operation, maintenance, interest, and other charges, which are presumed to benefit the current fiscal period.

Fiscal Year – The twelve (12) month financial period to which the annual operating budget applies. The fiscal year used by the City of San Juan begins on October 1st and ends on September 30th.

Fixed Asset – Long term assets, which are intended to be held or used for a significant period of time, such as land, buildings, machinery, or equipment.

Franchise Fee – A fee paid by public service utilities and providers, for the use of public property (right-of-way) in providing their services to the citizens of the community.

Function – Classification of expenditures according to the principal purposes for which the expenditures are made.

Fund – An accounting entity with a self-balancing set of accounts that record financial transactions for specific activities or governmental functions.

Fund Balance – A term used to express the equity (assets minus liabilities) of governmental funds and trust funds.

Generally Accepted Accounting Principals (GAAP) – Uniform minimum standards and or guidelines for financial accounting and reporting which provide a standard by which to measure financial presentations. These principals govern the form and content of the basic financial statements of an entity.

General Obligation Bonds – Bonds that finance a variety of public projects, which pledge the full faith and credit of the City.

BUDGET GLOSSARY

Infrastructure - Structures and equipment such as highways, bridges, buildings and public utilities such as water and sewer systems.

Intergovernmental Revenue – Revenue collected by one government and distributed to another level of government.

Inter-Fund Transfers – legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. (Example: Transfers from the General Fund to a Capital Projects Fund).

Maintenance – All materials or contract expenditures covering repair and upkeep of city buildings, machinery, equipment, systems and land

Modified Accrual Accounting – A basis of accounting in which revenues are recognized in the accounting period when they become available and measurable. Expenditures are recognized in the accounting period in which the fund liability is incurred.

MSA – Metropolitan Statistical Area.

NAFTA – North American Free Trade Agreement.

Objective – A simply stated measurable statement of aim or expected accomplishment within the fiscal year. A good statement of objective should imply a specific standard for performance for a given program.

Operating Budget – Plans of current expenditures and the proposed means of financing them. The use of an annual operating budget is usually required by law to control government spending.

Operating Costs – Outlays for such current period items as expendable supplies, contractual services and utilities.

Ordinance – A formal legislative enactment by the governing board of the municipality. Revenue raising measures, such as the imposition of taxes, special assessments and service charges, universally require ordinances. Ordinances and other legislation are not passed until the plans for and costs of the endorsements are known.

Other Services and Charges – The cost related to services performed for the City by individuals, business and utilities.

Performance Indicator – Statistical units that measure the success of a department in meeting goals and objectives and/or the workload and performance of the department.

Personnel Services – The costs associated with compensating employees for their labor. This includes all salaries, wages, and related employee benefits.

Retained Earnings – An equity account that reflects the accumulated earnings of an enterprise fund.

BUDGET GLOSSARY

Revenue – Additions to the City’s financial assets such as taxes or grants which do not, in and of themselves, increase the City’s liabilities, provided that there is no corresponding decrease in assets or increase in other liabilities.

Revenue Bonds – Bonds whose principal and interest are payable exclusively from a revenue source pledged as the payment source before issuance.

Tax Base - The total value of all real and personal property in the City, as of January 1st of each year, as certified by the Hidalgo County Appraisal District. The tax base represents the net value after all exemptions have been deducted.

Tax Levy – The result from taking the tax base and multiplying it by the tax rate and dividing by \$100.

Tax Rate – The amount of tax stated in terms of a unit of the tax base; for example, the City of San Juan expresses the tax in terms of dollars per hundred dollars of assessed valuation.

Unencumbered Balance --The amount of an appropriation that is not expended or encumbered. It is essentially the amount of money still available for future purchases.

Working Capital – The excess of current assets over current liabilities.

