

**ORDINANCE NO. 2024-13**

**AN ORDINANCE MAKING APPROPRIATIONS FOR THE SUPPORT OF THE CITY OF BEASLEY, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 01, 2024 AND ENDING SEPTEMBER 30, 2025; AND ADOPTING THE ANNUAL BUDGET OF THE CITY OF BEASLEY FOR THE 2024 – 2025 FISCAL YEAR.**

**WHEREAS**, the budget, appended here as Exhibit A, for the fiscal year beginning October 01, 2024 and ending September 30, 2025 (“Budget”) was duly presented to the City Council by Kenneth Reid, Mayor;

**WHEREAS**, the Budget was posted on the City’s website and provided to the City Secretary on September 17, 2024; and

**WHEREAS**, a public hearing on the Budget was held on October 29, 2024 following public notice published in a newspaper of general circulation;

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF BEASLEY, TEXAS.**

**SECTION 1.** That the appropriations for the fiscal year beginning October 1, 2024 and ending September 30, 2025, for the support of the general government of the City of Beasley, Texas, be fixed and determined for said terms in accordance with the expenditures shown in the attached Budget.

**SECTION 2.** That the Budget is hereby approved in all respects and adopted as the City’s Budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

**SECTION 3.** That there is hereby appropriated the amount in said Budget necessary to provide for a sinking fund for the payment of the principal and interest of the bonded debt requirements of Fiscal Year 2024 – 2025 of the City of Beasley, Texas.

**SECTION 4. Repeal.** All ordinances and parts of ordinances inconsistent or in conflict herewith are hereby repealed to the extent of such conflict.

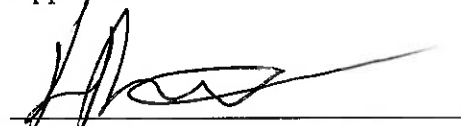
**SECTION 5. Severability.** In the event any clause phrase, provision, sentence, or part of this Ordinance or the application of the same to any person or circumstances shall for any reason be adjudged invalid or held unconstitutional by a court of competent jurisdiction, it shall not affect, impair, or invalidate this Ordinance as a whole or any part or provision hereof other than the part declared to be invalid or unconstitutional; and the City Council of the City of Beasley, Texas, declares that it would have passed each and every part of the same notwithstanding the omission of any such part thus declared to be invalid or unconstitutional, whether there be one or more parts.

**PASSED AND APPROVED** this, the 29th day of October, 2024.

Attest:

  
Misty Tiemann, City Secretary

Approved:

  
Kenneth Reid, Mayor

**CITY OF BEASLEY, TEXAS**

**BUDGET 2024 – 2025**

This budget will raise the same amount of revenue from property taxes as last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$23,41.2.53.

<u>City Council Vote:</u>	<u>Yay</u>	<u>Nay</u>	<u>Absent/Abstention</u>
Douglas Harris	<u>X</u>	_____	_____
Yvonne Meyer	<u>Y</u>	_____	_____
Open Position	_____	_____	_____
Carolyn Sabrsula	<u>X</u>	_____	_____
Cary Lamensky	<u>X</u>	_____	_____

**Year 2023-24**

Property Tax Rate 0.331017  
No New Revenue Rate 0.331017  
NNR M & O 0.253857  
Voter Approved Rate 0.701122  
Debt Rate 0.07716

**Year 2024-25**

Property Tax Rate 0.310752  
No New Revenue Rate 0.310752  
NNR M & O 0.239002  
Voter Approved Rate 0.214412  
Debt Rate 0.07175

Debt Obligation for the year 2024 – 25 is \$33,795

Cash on hand to the credit of each fund includes (Attached):

# 2024-2025 General Fund Budget

Ordinary Income/Expense	Oct 1, '23 - Jul 5, 24	Full year estimate	Prior year budget	24/25 Proposed Budget
<b>Income</b>				
4000 · Ad Valorem Tax Revenue	238,862.48	238,862.48	223,494.00	\$ 246,907.00
4010 · Franchise Fees	23,890.28	31,853.71	30,000.00	\$ 30,000.00
4020 · Sales Tax Revenue	310,525.38	414,033.84	350,000.00	\$ 530,000.00
4030 · License & Building Permit	42,258.84	56,345.12	80,000.00	\$ 50,000.00
4040 · Interest Income	740.82	987.76	500.00	\$ 800.00
4060 · Transfer from Water/Sewer	4,600.00	20,000.00	20,000.00	\$ 20,000.00
4082 · Child Safety Fee	720.35	960.47	800.00	\$ 800.00
4910 · Street sales tax income	60,848.00	81,130.67	50,000.00	
Kansas City RR			12,000.00	
MIX · mixed bev tax	72.20	96.27		
<b>Total Income</b>	<b>682,518.35</b>	<b>844,270.31</b>	<b>766,794.00</b>	<b>\$ 878,507.00</b>
<b>Expense</b>				
5000 · Salaries - Admin				
5008 · Legal Fees	20,372.50	27,163.33	25,000.00	\$ 28,000.00
5009 · Mileage Reimbursement	121.12	161.49	500.00	\$ 250.00
5010 · Payroll				
5002-1 · Longivity	2,234.00	2,978.67	2,250.00	\$ 2,250.00
5010-1 · payroll taxes	9,176.48	12,235.31	14,000.00	\$ 14,000.00
5010 · Payroll - Other	144,302.29	192,403.05	200,000.00	\$ 200,000.00
<b>Total 5010 · Payroll</b>	<b>155,712.77</b>	<b>207,617.03</b>	<b>216,250.00</b>	<b>216,250.00</b>
5012 · Building Custodial	2,050.00	2,733.33	2,400.00	\$ 3,000.00
5013 · Building Repairs & Remodeling	600.00	800.00	5,000.00	\$ 5,000.00
5017 · Council Expenses				
Mayor Compensation	10,000.00	12,000.00	12,000.00	\$ 12,000.00
5017-3 · Mayor & Council dinner	154.01	205.35	200.00	\$ 200.00
5017 · Council Expenses - Other	105.46	140.61	200.00	\$ 200.00
5018 · Education				
5018-1 · Tuition & Fees	420.00	560.00	700.00	\$ 700.00
5018-2 · Travel	517.72	690.29	500.00	\$ 500.00
5019 · Election Expense	6,002.50	8,003.33		\$ 8,000.00
5100 · Office Supplies				
5100-1 · Adobe	79.96	106.61		
5100-2 · microsoft acct	1,708.82	2,278.43		
5100 · Office Supplies - Other	3,339.15	4,452.20		
<b>Total 5100 · Office Supplies</b>	<b>5,127.93</b>	<b>8,546.55</b>	<b>14,000.00</b>	<b>\$ 9,000.00</b>
5103 · Website & Hosting	5,921.78	7,895.71	7,000.00	\$ 8,000.00
5109 · P.O. Box Rent	84.00	112.00	100.00	\$ 120.00
5110 · Postage	786.90	1,049.20	5,000.00	\$ 2,000.00
5200 · Surety Bond	130.00	173.33		\$ 200.00
5300 · Insurance	15,040.24	20,053.65	10,000.00	\$ 20,000.00
5400 · Fees & Dues	156.00	208.00	12,000.00	\$ 200.00
5500 · Utilities & Telephone		0.00		
5500-1 · Electricity	8,494.89	11,326.52	11,000.00	\$ 13,000.00

	Oct 1, '23 - Jul 5, 24	Full year estimate	Prior year budget	24/25 Proposed Budget
5500-2 · Street Lights	2,467.90	3,290.53	10,000.00	\$ 4,000.00
5500-3 · Telephone	6,713.37	8,951.16	8,000.00	\$ 10,000.00
5501 · inspections	75.00	100.00	17,500.00	
5503 · plan review	-1,175.99	-1,567.99		
5800 · Tax Processing Fees	1,530.92	2,041.23	2,500.00	\$ 2,100.00
6000 · Office Equipment				
6000-1 · Copy Machine	2,616.89	3,489.19	3,500.00	\$ 3,500.00
6000-3 · New Office Equipment	419.34	5,559.12	500.00	\$ 500.00
6000 · Office Equipment - Other	225.00	300.00	1,000.00	\$ 500.00
6030 · Culverts	10,447.50	13,930.00	4,000.00	\$ 14,000.00
6035 · Contract Labor	10,110.00	13,480.00	25,000.00	\$ 15,000.00
6050 · Maintenance				
6050-1 · Building & Grounds				
6050-2 · Tree Trimming	6,206.45	8,275.27	5,000.00	\$ 10,000.00
6050-1 · Building & Grounds - Other	11,962.05	15,949.40	40,000.00	\$ 20,000.00
6050-3 · Stop/Street Signs	60,848.00	81,130.67	500.00	

# 2024-2025 General Fund Budget

	Oct 1, '23 - Jul 5, 24	Full year estimate	Prior year budget	24/25 Proposed Budget
6050-4 New Streets and Repairs	1,099.57	1,466.09		\$ 65,000.00
6053 · Tractor & Lawnmower				
6053-1 · Diesel & Gas	3,733.95	4,978.60	7,000.00	\$ 6,000.00
6053-2 · Chemicals	467.50	623.33	2,000.00	\$ 1,000.00
6053-3 · Tractor/Mower Maintenance	3,111.36	4,148.48	3,000.00	\$ 5,000.00
6053 · Tractor & Lawnmower - Other	183.59	244.79		
6900 · Miscellaneous	4,935.96	500.00	1,500.00	\$ 1,500.00
Development Agreement	15,000.00	15,000.00	6,500.00	\$ 30,000.00
7100 · Development Corp. & Street Tax				
7100-1 · Beasley Street Revenues	6,261.50	69,005.64	50,000.00	\$ 66,250.00
7100-2 · Community Development Corp.	12,522.99	138,011.28	100,000.00	\$ 132,500.00
7100-3 · Economic Development Corp.	6,261.50	69,005.64	50,000.00	\$ 66,250.00
7200 · Christmas Open House	711.14	948.19	300.00	\$ 1,000.00
7201 · promotional	2,303.00	3,070.67		
7300 · Legal Ads	228.56	304.75	1,500.00	\$ 500.00
7500 · Beasley Fire Department	0.00	5,000.00	5,000.00	
<b>Total Expense</b>	<b>406,192.80</b>	<b>778,513.00</b>	<b>666,150.00</b>	<b>781,220.00</b>
<b>Net Ordinary Income</b>	<b>276,325.55</b>	<b>65,757.31</b>	<b>100,644.00</b>	<b>97,287.00</b>
<b>Other Income/Expense</b>				
<b>Other Income</b>				
Opiod	7.97	10.63		
<b>Total Other Income</b>	<b>7.97</b>	<b>10.63</b>		
<b>Other Expense</b>				
6950 · Reimbursement	-6,179.08	-6,179.08		
<b>Total Other Expense</b>	<b>-6,179.08</b>	<b>-6,179.08</b>		
<b>Net Other Income</b>	<b>6,187.05</b>	<b>6,189.71</b>		
<b>Net Income</b>	<b>282,512.60</b>	<b>71,947.01</b>	<b>100,644.00</b>	<b>97,287.00</b>

Net Income	\$97,287.00
Less Debt Service	-\$34,000.00
Plus Street Sales Tax	<u>\$66,250.00</u>
 Revised Net Income	 \$129,537.00

# 2024-2025 Water Sewer Budget

		Full Year Oct 1, '23 - Jul 5, Estimate	Prior Year Budget	Proposed Budget
<b>Ordinary Income/Expense</b>				
<b>Income</b>				
4000 · Water Revenue	\$ 110,609	\$ 147,479	\$ 85,000	\$ 175,000
4002 · customer deposits	\$ 525	\$ 700		
4050 · Sewer	\$ 37,614	\$ 50,152	\$ 70,000	\$ 90,000
4100 · Garbage	\$ 37,986	\$ 50,648	\$ 70,000	\$ 70,000
4190 · Reimbursed Expens	\$ 51,385	\$ 68,513	\$ 70,000	
4200 · Late Charge	\$ 2,494	\$ 3,325	\$ 6,000	\$ 4,000
4250 · Reconnect Fees	\$ 1,300	\$ 1,733	\$ 500	\$ 1,000
4252 · Tap Fees	\$ 4,298	\$ 5,731		\$ 40,000
4260 · Adjustments	\$ (3,253)	\$ (4,338)		
4470 · Fire Assistance	\$ 3,477	\$ 4,636	\$ 6,500	\$ 10,000
4480 · Sales Tax Income	\$ 3,056	\$ 4,074	\$ 5,000	\$ 5,600
4900 · Interest Income	\$ 96	\$ 127	\$ 200	\$ 150
<b>Total Income</b>	<b>\$ 249,585</b>	<b>\$ 325,760</b>	<b>\$ 313,200</b>	<b>\$ 395,750</b>
<b>Expense</b>				
		\$ -		
4252-1 · tapping fee for Tej	\$ 6,700	\$ 8,933	\$ 10,000	
5103 · Lab Fees	\$ 4,974	\$ 6,632	\$ 1,000	\$ 7,000
5111 · Software Maintenanc	\$ 4,339	\$ 5,785	\$ 5,000	\$ 4,000
5201 · Dues and Subscript	\$ 4,598	\$ 598	\$ 700	\$ 700
5300 · Waste/Water Operat	\$ 2,700	\$ 3,600	\$ 18,500	\$ 18,500
5311 · Bank Service Charg	\$ 151	\$ 201		\$ 150
5320 · Wastewater	\$ 5,041	\$ 6,722	\$ 20,000	\$ 15,000
6101 · Utilities	\$ 22,667	\$ 30,222	\$ 30,000	\$ 35,000
6201 · Contracted Repairs	\$ 24,000	\$ 32,000	\$ 12,000	\$ 25,000
6211 · Repairs & Maintenan	\$ 108,930	\$ 110,280	\$ 40,000	\$ 135,000
6230 · Licenses and Permi	\$ 1,250	\$ 1,667	\$ 2,500	\$ 1,250
6450 · Contract Labor	\$ 1,350	\$ 1,800	\$ 5,000	\$ 1,350
6451 · Waste Water Plant E	\$ 5,324	\$ 7,099	\$ 8,000	\$ 12,000
6770 · Supplies	\$ 2,588	\$ 3,450	\$ 1,000	\$ 1,000
7001 · Garbage Pickup	\$ 42,615	\$ 56,820	\$ 60,000	\$ 60,000
7101 · Sales Tax	\$ 164	\$ 219	\$ 500	\$ 500
8700 · Deposit Refunds	\$ 1,167	\$ 1,555		
8705 · Fire Department Col	\$ 5,999	\$ 7,998	\$ 7,000	\$ 10,000
payroll reimbursement to GF		\$ 20,000	\$ 20,000	\$ 20,000
9001 · Debt Service Payme	\$ 34,591	\$ 34,591	\$ 34,000	\$ 34,000
<b>Total Expense</b>	<b>\$ 337,162</b>	<b>\$ 340,172</b>	<b>\$ 275,200</b>	<b>\$ 380,450</b>
<b>Net Ordinary Income</b>	<b>\$ (87,577)</b>	<b>\$ (14,412)</b>	<b>\$ 38,000</b>	<b>\$ 15,300</b>
<b>Net Income</b>	<b>\$ (87,577)</b>	<b>\$ (14,412)</b>	<b>\$ 38,000</b>	<b>\$ 15,300</b>

Net Income	\$ 15,300
Plus Debt service	<u>\$ 34,000</u>
Revised Net Income	\$ 49,300

Business (Water/Sewer)

Year	2019	Gain	2020	Gain	2021	Gain	2022	Gain (Loss)	2023-EST	Gain (Loss)	2024-EST
Cash & CE	\$ 161,434		\$ 186,737		\$ 244,322		\$ 257,673		\$ 78,247		\$ 125,546
CD	89,661		91,315		92,667		93,881		94,670		96,613
Restricted Cash & CE	29,047		30,095		29,456		30,732		33,382		41,764
Total	\$ 280,142	\$ 28,005	\$ 308,147	\$ 58,298	\$ 366,445	\$ 15,841	\$ 382,286	\$ (175,987)	\$ 206,299	\$ 57,624	\$ 263,923
Net Cash		\$ 26,351		\$ 56,946		\$ 14,627					

Net Cash Between 2018 & 2019 Was \$548

2023 Loss In Account #149328

Governmental

Year	2019	Gain	2020	Gain	2021	Gain	2022	Gain	2023-EST	Gain	2024-EST
Cash & CE	\$ 336,103		\$ 365,281		\$ 507,840		\$ 640,437		\$ 744,881		\$ 986,741
CD	269,536		275,769		279,456		282,449		284,981		293,197
Restricted Cash & CE	63,806		64,139		64,399		64,657		64,936		65,216
Total	\$ 669,445	\$ 35,744	\$ 705,189	\$ 146,506	\$ 851,695	\$ 135,848	\$ 987,543	\$ 107,255	\$ 1,094,798	\$ 250,356	\$ 1,345,154
Net Cash											

2023 Gain In Account #149336