

CITY OF RAYMONDVILLE
2024-2025 FISCAL YEAR BUDGET

Filed Version

September 10, 2024

CITY OF RAYMONDVILLE

2024-2025 FISCAL YEAR

BUDGET

“This budget will raise more total property taxes than last year’s budget by \$ 144,827 or 7.9%.”

Gilbert Gonzales, Mayor

City Commissioners:

Clifton L. Smith

Chris Tamez

Edward Gonzales

Joel Garcia

Delma Garza, City Secretary

Uvaldo Zamora, Chief of Police

Joel Soto, Public Works Director

**City of Raymondville
Department Budget Form
For the Budget Year 2024-25**

ESTIMATED REVENUE AND FUND BALANCES FOR 2024-2025 BUDGET									
GENERAL FUND									2024-2025
Current Taxes (less 90% Uncollect & No Discounts)									1,661,121
Delinquent Taxes									160,000
Penalty & Interest - Taxes									74,000
Municipal Sales Tax Revenue (Including S.T.R.P.T.)									1,293,000
Franchise Taxes									190,300
License & Permits									30,000
Fire Protection Revenue									93,000
Garbage Fee Revenue									771,900
Fines & Forfeits									11,000
Interest Revenue									15,000
Other Miscellaneous Revenue									600,000
Interfund Transfers In (Development Corporation of Raymondville)									24,000
Interfund Transfer In (Water and Sewer Funds)									100,000
Total Estimated Revenue									5,023,321
Total Estimated Unreserved Surplus Funds									
Total Estimated Revenue & Unreserved Surplus Funds									5,023,321
WATER & SEWER FUNDS									
Water Revenue Billed									2,220,000
Interest Income									5,000
Sewer Revenue Billed									1,271,000
Miscellaneous Revenue									50,000
Total Estimated Revenue									3,546,000
Total Estimated Unreserved Surplus Funds									200,000
Total Estimated Revenue & Unreserved Surplus Funds									3,746,000
OTHER SPECIAL REVENUE FUNDS									
Debt Service Fund Series 2014 Certificates of Obligation (PD & Sports Complex Project)									217,500
Debt Service Fund Series 2014 Certificates of Obligation (TWDB Water Well & Plant Project)									168,000
Debt Service Fund Series 2020 Certificates of Obligation (TWDB Water Tower/Fire Hydrant Project)									86,000
Debt Service Fund Series 2012 Certificates of Obligation (Refunding 1998 & 2002 Series)									405,000
Debt Service Fund Series 2018 Certificates of Obligation (Street Paving Project)									172,500
Debt Service Fund Series 2010 Certificates of Obligation (TWDB Wastewater Project)									45,000
Debt Service Fund Series 2021 Certificates of Obligation									11,000
Debt Service Fund Series 2022 Certificates of Obligation									131,000
Police Drug Seizure Fund									40,000
Development Corporation of Raymondville, Inc.									791,705
Hotel/Motel Tax Revenue Fund									246,778
Special Capital Projects Fund									100,000
Memorial Cemetery Trust Fund									230,000
Total Estimated Revenue & Unreserved Surplus All Other Special Revenue Funds									2,644,483
Total Estimated Revenue & Unreserved Surplus (All Funds)									11,413,804

**City of Raymondville
Department Budget Form
For the Budget Year 2024-25**

Department: City Hall & Public Safety Building		Actual	2023-24	2023-24	Expenses		Budget	Approved
Acct. No.	Description	Expend Prior Year	Approved Budget	Amended Budget	To Date 7/31/2024	Depart Request	Officer Recomd	By Board
4-15-101	Supervisory Wages							
4-15-102	Clerical/Office Wages							
4-15-103	Operational Wages							
4-15-104	Maintenance Wages	47,349	50,244	-	43,102	50,253	50,253	
4-15-112	Clerical Overtime							
4-15-113	Operational Overtime				-			
4-15-118	Unemployment Compensation		502	-	-	503	503	
4-15-119	Medicare (FICA) City	686	729	-	598	729	729	
4-15-120	FICA City Share	2,936	3,115	-	2,556	3,116	3,116	
4-15-121	TMRS City Share	997	1,080	-	977	1,116	1,116	
4-15-122	Group Health Insurance	11,100	9,420	-	7,063	9,768	9,768	
4-15-123	Worker's Compensation	1,988	3,238	-	1,668	3,239	3,239	
4-15-129	TMRS Supplement							
4-15-130	Vehicle Allowance							
4-15-211	Operating Supplies	8,724	10,000	-	11,081	10,000	10,000	
4-15-212	Postage							
4-15-221	Chemicals							
4-15-223	Raw Water							
4-15-231	Fuel & Oil							
4-15-280	Concession Supplies							
4-15-291	Animal Control Supplies							
4-15-312	Repairs & Maintenance	142,180	100,000	-	70,468	90,000	90,000	
4-15-410	Telephone Services	-	10,000	-	-	-	-	
4-15-412	Public Utilities	47,450	60,000	-	60,495	80,000	80,000	
4-15-421	Employee Training							
4-15-422	Meals & Travel							
4-15-424	Membership Dues							
4-15-425	Rents & Leases							
4-15-426	License & Permit Fees							
4-15-430	Insurance & Sureties	47,160	45,200	-	1,487	31,149	31,149	
4-15-440	Contracts & Legal							
4-15-442	Consultant Services							
4-15-443	Independent Audit							
4-15-448	Boy's Club							
4-15-450	Amigos Del Valle							
4-15-463	Chamber of Commerce							
4-15-490	Trans Out Bonded Debt							
4-15-497	Cert. of Oblig. Principal							
4-15-498	Cert. of Oblig. Interest							
4-15-499	Contingency Account							
4-15-501	Machinery & Equipment							
4-15-600	Interest & Collect Fee							
Totals		310,570	293,528	-	199,494	279,871	279,871	-

**City of Raymondville
Department Budget Form
For the Budget Year 2024-25**

Department: City Commission									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Gilbert Gonzales	Mayor	2,400.00	2,400.00	183.60	53.28			14.26	2,651.14
Clifton L. Smith	Commission	1,200.00	1,200.00	91.80	26.64	4,884.00		7.13	6,209.57
Chris Tamez	Commission	1,200.00	1,200.00	91.80	26.64	4,884.00		7.13	6,209.57
Edward Gonzales	Commission	1,200.00	1,200.00	91.80	26.64	4,884.00		7.13	6,209.57
Joel Garcia	Commission	1,200.00	1,200.00	91.80	26.64	4,884.00		7.13	6,209.57
Subtotal Salary		7,200.00	7,200.00	550.80	159.84	19,536.00		42.77	27,489.41
Travel Allowance:									
Gilbert Gonzales	Mayor	15,540.61	15,540.61	1,188.86					16,729.47
Clifton L. Smith	Commission	12,798.18	12,798.18	979.06					13,777.24
Chris Tamez	Commission	12,798.18	12,798.18	979.06					13,777.24
Edward Gonzales	Commission	12,798.18	12,798.18	979.06					13,777.24
Joel Garcia	Commission	12,798.18	12,798.18	979.06					13,777.24
Phone Allowance:									
Gilbert Gonzales	Mayor	1,800.00	1,800.00	137.70					1,937.70
Clifton L. Smith	Commission	600.00	600.00	45.90					645.90
Chris Tamez	Commission	600.00	600.00	45.90					645.90
Edward Gonzales	Commission	600.00	600.00	45.90					645.90
Joel Garcia	Commission	600.00	600.00	45.90					645.90
Subtotal Allowances		70,933.33	70,933.33	5,426.40					76,359.73
Totals		78,133.33	78,133.33	5,977.20	159.84	19,536.00	0.00	42.77	103,849.14
Department: +A1950:K1996 Finance Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
	City Mgr.	55,957.00	55,957.00	4,280.71	1,242.25	4,884.00	559.57	322.54	67,246.06
Delma Garza	City Sec.	25,688.07	25,688.07	1,965.14	570.28	4,884.00	256.88	148.07	33,512.43
Brenda Ledesma	Payroll Clerk	33,529.60	33,529.60	2,565.01	744.36	4,884.00	335.30	193.26	42,251.53
Nicole L Muniz	AP Clerk	30,160.00	30,160.00	2,307.24	669.55	4,884.00	301.60	173.84	38,496.23
Heather Perez	Permit Clerk	22,880.00	22,880.00	1,750.32	507.94	4,884.00	228.80	131.88	30,382.94
Subtotal Salary		168,214.67	168,214.67	12,868.42	3,734.37	24,420.00	1,682.15	969.59	211,889.19
Overtime									
		4,000.00	4,000.00	306.00	182.30	0.00	40.00	18.44	4,546.74
Travel Allowance:									
	City Mgr.	8,706.10	8,706.10	666.02					9,372.12
Delma Garza	City Sec.	6,094.46	6,094.46	466.23					6,560.69
Phone Allowance:									
Tony Chavez	City Mgr.	600.00	600.00	45.90					645.90
Subtotal Allowances		15,400.56	15,400.56	1,178.14		0.00	0.00	0.00	16,578.70
Totals		187,615.23	187,615.23	14,352.57	3,916.67	24,420.00	1,722.15	988.03	233,014.64

**City of Raymondville
Department Budget Form
For the Budget Year 2024-25**

Department: Police Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Uvaldo Zamora	Police Chief	80,498.86	80,498.86	6,158.16	1,787.07	4,884.00	804.99	4,007.23	98,140.32
Thomas Gomez	Detective Sgt	59,584.72	59,584.72	4,558.23	1,322.78	4,884.00	595.85	2,966.13	73,911.71
Denise Ledesma	Detective	55,236.22	55,236.22	4,225.57	1,226.24	4,884.00	552.36	2,749.66	68,874.06
	Detective	55,236.22	55,236.22	4,225.57	1,226.24	4,884.00	552.36	2,749.66	68,874.06
Ramon Juarez	Narcotics	55,016.02	55,016.02	4,208.73	1,221.36	4,884.00	550.16	2,738.70	68,618.96
Juan Trevino	SA	55,016.02	55,016.02	4,208.73	1,221.36	4,884.00	550.16	2,738.70	68,618.96
Cesar Sepuvleda	CVL	55,016.02	55,016.02	4,208.73	1,221.36	4,884.00	550.16	2,738.70	68,618.96
	Admin Sgt	56,692.82	56,692.82	4,337.00	1,258.58	4,884.00	566.93	2,822.17	70,561.50
Melissa Sanchez	Patrol Sgt.	54,692.82	54,692.82	4,184.00	1,214.18	4,884.00	546.93	2,722.61	68,244.54
Felix Tamez	Jail/Corp	52,042.84	52,042.84	3,981.28	1,155.35	4,884.00	520.43	2,590.69	65,174.59
Araseli Guerrero	Officer	49,962.84	49,962.84	3,822.16	1,109.18	4,884.00	499.63	2,487.15	62,764.95
Ramon Cruz	Officer	52,042.84	52,042.84	3,981.28	1,155.35	4,884.00	520.43	2,590.69	65,174.59
Alonso Gonzalez	Officer	52,042.84	52,042.84	3,981.28	1,155.35	4,884.00	520.43	2,590.69	65,174.59
Jay Flores	Officer	49,962.84	49,962.84	3,822.16	1,109.18	4,884.00	499.63	2,487.15	62,764.95
	Officer	49,962.84	49,962.84	3,822.16	1,109.18	4,884.00	499.63	2,487.15	62,764.95
	Officer	49,962.84	49,962.84	3,822.16	1,109.18	4,884.00	499.63	2,487.15	62,764.95
	Officer	49,962.84	49,962.84	3,822.16	1,109.18	4,884.00	499.63	2,487.15	62,764.95
	Officer	49,962.84	49,962.84	3,822.16	1,109.18	4,884.00	499.63	2,487.15	62,764.95
Alaysia Lara	Records Clk	27,210.33	27,210.33	2,081.59	604.07	4,884.00	272.10	1,354.53	36,406.62
Noemi Garza	Comm Supr.	36,979.38	36,979.38	2,828.92	820.94	4,884.00	369.79	1,840.83	47,723.87
Robuel Estrada	Comm Off.	33,123.36	33,123.36	2,533.94	735.34	4,884.00	331.23	1,648.88	43,256.75
Rosa Saucedo	Comm Off.	33,818.55	33,818.55	2,587.12	750.77	4,884.00	338.19	1,683.49	44,062.11
Jorge E. Ibarra	Comm Off.	33,818.55	33,818.55	2,587.12	750.77	4,884.00	338.19	1,683.49	44,062.11
	Comm Off.	33,818.55	33,818.55	2,587.12	750.77	4,884.00	338.19	1,683.49	44,062.11
Derrick Byers	Animal Contr	34,403.20	34,403.20	2,631.84	763.75	4,884.00	344.03	1,712.59	44,739.42
Virginia Torres	Office Sec.	30,320.07	30,320.07	2,319.49	673.11	4,884.00	303.20	1,509.33	40,009.19
Subtotal Salary		1,246,387.27	1,246,387.27	95,348.63	27,669.80	126,984.00	12,463.87	62,045.16	1,570,898.72
Police Officer Reserves	Reserves								0.00
Overtime		50,000.00	50,000.00	3,825.00	1,240.00	0.00	500.00	1,991.20	57,556.20
Travel Allowance:									
Uvaldo Zamora	Police Chief	9,239.48	9,239.48	706.82					9,946.30
Phone Allowance:									
Uvaldo Zamora	Police Chief	600.00	600.00	45.90					645.90
Clothing Allowance:									
Uvaldo Zamora	Police Chief	700.00	700.00	53.55					753.55
Thomas Gomez	Detective	700.00	700.00	53.55					753.55
Denise Ledesma	Detective	700.00	700.00	53.55					753.55
Robert Castro	Detective	700.00	700.00	53.55					753.55
Subtotal Allowances		12,639.48	12,639.48	966.92					13,606.40
Totals		1,309,026.75	1,309,026.75	100,140.55	28,909.80	126,984.00	12,963.87	64,036.36	1,642,061.32

**City of Raymondville
Department Budget Form
For the Budget Year 2024-25**

Department: Street Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Joel Soto	Pub Work Dir	22,438.49	22,438.49	1,716.54	498.13	4,884.00	224.38	3,098.17	32,859.73
Andres Chavez	Supervisor	32,499.90	32,499.90	2,486.24	721.50	4,884.00	325.00	4,487.39	45,404.03
	Vactor Trk	26,643.04	26,643.04	2,038.19	591.48	4,884.00	266.43	3,678.71	38,101.85
Catalino Nieto	Street Crew	28,783.66	28,783.66	2,201.95	639.00	4,884.00	287.84	3,974.28	40,770.72
Luis Aguilar	Street Crew	20,884.24	20,884.24	1,597.64	463.63	4,884.00	208.84	2,883.57	30,921.93
Mauricio Martinez	Street Crew	21,840.00	21,840.00	1,670.76	484.85	4,884.00	218.40	3,015.54	32,113.54
	Tractor Opr	24,057.46	24,057.46	1,840.40	534.08	4,884.00	240.57	3,321.71	34,878.22
Carlos Lopez Jr.	Street Crew	20,884.24	20,884.24	1,597.64	463.63	4,884.00	208.84	2,883.57	30,921.93
Ricardo Moreno	Street Crew	22,880.00	22,880.00	1,750.32	507.94	4,884.00	228.80	3,159.13	33,410.19
Jesus Gallardo	Street Crew	20,884.24	20,884.24	1,597.64	463.63	4,884.00	208.84	2,883.57	30,921.93
Armando Martinez	Part-Time	25,043.20	25,043.20	1,915.80	555.96	4,884.00	250.43	3,457.81	36,107.21
Subtotal Salary:		266,838.47	266,838.47	20,413.14	5,923.81	53,724.00	2,668.38	36,843.45	386,411.27
Overtime		8,000.00	8,000.00	612.00	364.60	0.00	80.00	883.67	9,940.27
Clothing Allowance:									
Joel Soto	Pub Work Dir	1,200.00	1,200.00	91.80	0.00	0.00	0.00		1,291.80
Subtotal Allowances:		1,200.00	1,200.00	91.80	0.00	0.00	0.00		1,291.80
Totals		276,038.47	276,038.47	21,116.94	6,288.41	53,724.00	2,748.38	37,727.13	397,643.34
Department: Swimming Pool Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
	Head Lifegrd	3,000.00	3,000.00	229.50			30.00	163.88	3,423.38
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
	Lifeguard	2,000.00	2,000.00	153.00			20.00	109.25	2,282.25
Totals		25,000.00	25,000.00	1,912.50	0.00	0.00	250.00	1,365.68	28,528.18

**City of Raymondville
Department Budget Form
For the Budget Year 2024-25**

Department: Parks Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Juan Alfaro	Park Empl	20,884.24	20,884.24	1,597.64	463.63	4,884.00	208.84	1,140.84	29,179.20
	Park Empl	20,884.24	20,884.24	1,597.64	463.63	4,884.00	208.84	1,140.84	29,179.20
Totals		41,768.48	41,768.48	3,195.29	927.26	9,768.00	417.68	2,281.69	58,358.40

Department: Cemetery Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Francisco Garza	Caretaker	24,960.00	24,960.00	1,909.44	554.11	4,884.00	249.60	2,239.79	34,796.94
Billy Mendoza	Caretaker	20,883.20	20,883.20	1,597.56	463.61	4,884.00	208.83	1,873.95	29,911.16
Totals		45,843.20	45,843.20	3,507.00	1,017.72	9,768.00	458.43	4,113.74	64,708.10

Department: City Building Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Terry Stephenson	Maintenance	27,206.40	27,206.40	2,081.29	603.98	4,884.00	272.06	1,753.51	36,801.24
Laura Rodriguez	Maintenance	23,046.40	23,046.40	1,763.05	511.63	4,884.00	230.46	1,485.39	31,920.93
Totals		50,252.80	50,252.80	3,844.34	1,115.61	9,768.00	502.53	3,238.89	68,722.17

Department: Water Treatment Department									
Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Javier Rodriguez	Superintend	55,390.40	55,390.40	4,237.37	1,229.67	4,884.00	553.90	3,606.30	69,901.64
Anthony Garcia	Operator C	40,684.80	40,684.80	3,112.39	903.20	4,884.00	332.80	2,648.87	52,566.06
Joel Perales	Operator C	40,580.80	40,580.80	3,104.43	900.89	4,884.00	406.85	2,642.09	52,519.07
Mathew I Rodriguez	Operator	33,280.00	33,280.00	2,545.92	738.82	4,884.00	332.80	2,166.76	43,948.30
Rene Trevino	Operator	38,417.60	38,417.60	2,938.95	852.87	4,884.00	384.18	2,501.25	49,978.85
Overtime		80,000.00	80,000.00	6,120.00	1,776.00		800.00	4,166.85	92,862.85
Totals		288,353.60	288,353.60	22,059.05	6,401.45	24,420.00	2,810.53	17,732.13	361,776.75

**City of Raymondville
 Department Budget Form
 For the Budget Year 2024-25**

Department: Development Corporation

Name	Position	Present Salary	Proposed Salary	Fica & Medicare	Retirement	Group Insurance	Uemploy	Worker's Comp.	Totals
Jaime Serna	Coordinator	48,235.20	48,235.20	3,689.99	1,070.82	4,884.00	482.35	278.03	58,640.39
	Receptionist	23,483.20	23,483.20	1,796.46	521.33	4,884.00	234.83	135.36	31,055.18
Subtotal Salary:		71,718.40	71,718.40	5,486.46	1,592.15	9,768.00	717.18	413.38	89,695.57
Phone Allowance:									
	Director	600.00	600.00	45.90					645.90
Subtotal Allowances:		600.00	600.00	45.90					645.90
Totals		72,318.40	72,318.40	5,532.36	1,592.15	9,768.00	717.18	413.38	90,341.47

CITY OF RAYMONDVILLE, TEXAS
STATEMENT OF INCOME, EXPENSES, AND CHANGES IN NET POSITION
PROPRIETARY FUND
For the Fiscal Year Ended September 30, 2022

	Proprietary Fund Type Enterprise
Operating revenues:	
Water revenue	\$ 2,277,847
Sewer revenue	1,249,654
Intergovernmental revenue	1,310,758
Pension income	144,792
Total operating revenues	\$ 4,983,051
Operating expenses:	
Water treatment	\$ 1,347,790
Water distribution	476,365
Sewage collection and disposal	1,003,722
Administrative expense	364,703
Depreciation expense	573,739
Total operating expenses	\$ 3,766,320
Operating income (loss)	\$ 1,216,731
Non-operating revenues (expenses):	
Miscellaneous	\$ 37,378
Interest	(177,637)
Total non-operating revenues (expenses)	\$ (140,259)
Other financing sources (uses)	
Transfers in	\$ 716,183
Transfers out	(716,183)
Total other financing sources (uses)	\$ -
Change in net position	\$ 1,076,473
Net position at beginning of year	8,638,513
Total net position	\$ 9,714,986

The accompanying notes are an integral part of these financial statements.

CITY OF RAYMONDVILLE, TEXAS
STATEMENT OF NET POSITION
PROPRIETARY FUND
September 30, 2022

Assets	
Cash and cash equivalents	\$ 942,119
Customers' accounts receivable (net)	204,360
Due from other funds	1,691,455
Prepaid	39,696
Restricted assets:	
Interest and sinking funds:	
Cash and cash equivalents:	
2012	\$ 5,032
2014	6,291
2020	532
	<u>11,855</u>
Customer deposits	\$ 398,376
Net pension asset	\$ 998,666
Property, plant, and equipment	
Land and reservoir	\$ 580,451
Depreciable plant, improvements, and equipment	24,855,433
Less: accumulated depreciation	<u>(11,624,210)</u>
	<u>\$ 13,811,674</u>
Total assets	<u>\$ 18,098,201</u>
Deferred outflows of resources	
Pension contribution	\$ 13,262
Changes in assumptions-pension	565
Total deferred outflows of resources	<u>\$ 13,827</u>
Liabilities	
Accounts payable	\$ 147,331
Due to other funds	1,747,491
Unearned revenue	96,718
Customer's deposits	339,394
Noncurrent liabilities	
Due within one year	694,429
Due in more than one year	<u>5,061,711</u>
Total liabilities	<u>\$ 8,087,074</u>
Deferred inflows of resources	
Actual experience and projected-pension	\$ 259,274
Actual experience and expected-pension	50,693
Total deferred inflows of resources	<u>\$ 309,967</u>
Net position	
Invested in capital assets, net of related debt	\$ 8,055,534
Restricted for debt service	11,855
Restricted for customer deposits	58,981
Unrestricted	<u>1,588,615</u>
Total net position	<u>\$ 9,714,986</u>

The accompanying notes are an integral part of these financial statements.

CITY OF RAYMONDVILLE, TEXAS
STATEMENT OF REVENUES, EXPENDITURES, & CHANGES IN FUND BALANCES
GOVERNMENTAL FUNDS
For the Fiscal Year Ended September 30, 2022

	General Fund	Economic Development	Special Revenue	Capital Projects	Interest & Sinking	Total Governments Funds
Revenues						
Taxes	\$ 3,528,312	\$ 402,556	\$ -	\$ -	\$ -	\$ 3,930,869
Licenses & permits	25,865	-	-	-	-	25,865
Intergovernmental	-	-	2,814,063	-	-	2,814,063
Charges for services	708,335	-	-	-	-	708,335
Fines & forfeits	35,393	-	-	-	-	35,393
Other revenues	169,187	9,227	56,416	2,851	338	238,018
Total revenues	\$ 4,467,092	\$ 411,783	\$ 2,870,479	\$ 2,851	\$ 338	\$ 7,752,544
Expenditures						
Current:						
General government	\$ 775,490	\$ 215,133	\$ 173,989	\$ -	\$ 7,250	\$ 1,171,862
Public safety	1,387,402	-	597,579	-	-	1,984,981
Highways & streets	777,200	-	-	-	-	777,200
Sanitation	603,825	-	-	-	-	603,825
Culture & recreation	645,998	-	-	-	-	645,998
Pension	35,392	1,034	3,609	-	-	40,036
Debt service:						
Principal	-	-	-	-	225,000	225,000
Interest	-	-	-	-	150,511	150,511
Capital outlay	84,731	118,696	896,657	-	-	1,100,084
Total expenditures	\$ 4,310,040	\$ 334,864	\$ 1,671,833	\$ -	\$ 382,761	\$ 6,699,499
Excess (deficiency) of revenues over expenditures	\$ 157,052	\$ 76,919	\$ 1,198,646	\$ 2,851	\$ (382,423)	\$ 1,053,045
Other financing sources (uses)						
Transfers in	\$ -	\$ -	\$ 55,000	\$ -	\$ 422,000	\$ 477,000
Transfers out	(263,000)	(214,000)	-	-	-	(477,000)
Total other financing sources (uses)	(263,000)	(214,000)	55,000.00	\$ -	\$ 422,000	\$ -
Net change in fund balances	(105,948)	\$ (137,081)	\$ 1,253,646	\$ 2,851	\$ 39,577	1,053,045
Fund balances - beginning	1,418,084	630,604	1,071,088	132,207	57,657	3,309,640
Prior period adjustment	-	-	(3,394)	(2,445)	-	(5,840)
Fund balances-ending	1,312,136	\$ 493,523	\$ 2,321,340	\$ 132,612	\$ 97,234	4,356,845

The accompanying notes are an integral part of these financial statements.

CITY OF RAYMONDVILLE, TEXAS
BALANCE SHEET
GOVERNMENTAL FUNDS
September 30, 2022

Assets	General Fund	Economic Development	Special Revenue	Capital Projects	Interest & Sinking	Total Governments Funds
Cash and cash equivalents	\$ 1,202,366	\$ 407,534	\$ 3,201,325	\$ 153,187	\$ -	\$ 4,964,412
Receivables, net						
Accounts	72,558	-	33,149	-	-	105,707
Sales tax	192,029	12,417	-	-	-	204,445
Property taxes	516,219	-	-	-	-	516,219
Loans		66,000	661,073	-	-	727,073
Due from other funds	141,974	9,428	225,696	-	-	377,098
Prepaid interest	-	-	-	-	34,907	34,907
Restricted assets:						
Cash and cash equivalents	-	-	-	-	62,326	62,326
Total assets	\$ 2,125,145	\$ 495,379	\$ 4,121,242.48	\$ 153,187.37	\$ 97,233	\$ 6,992,187
Liabilities						
Accounts payable	\$ 172,090	\$ 1,317	\$ 28,936	\$ -	\$ -	\$ 202,343
Due to other funds	124,701	539	175,247	20,575	-	321,062
Partial payments from customers	-	-	171,221	-	-	171,221
Unearned revenue	-	-	1,424,500	-	-	1,424,500
Total liabilities	\$ 296,791	\$ 1,856	\$ 1,799,903	\$ 20,575	\$ -	\$ 2,119,125
Deferred inflows of resources						
Unavailable advalorem taxes	\$ 516,219	\$ -	\$ -	\$ -	\$ -	\$ 516,219
Total deferred inflows of resources	\$ 516,219	\$ -	\$ -	\$ -	\$ -	\$ 516,219
Fund balances						
Restricted fund balances						
Debt service	\$ -	\$ -	\$ -	\$ -	\$ 97,234	\$ 97,234
Perpetual care	247,457	-	171,221	-	-	418,678
Capital projects	-	-	-	132,612	-	132,612
Unassigned fund balances	1,064,679	493,523	2,150,119	-	-	3,708,321
Total fund balances	\$ 1,312,136	\$ 493,523	\$ 2,321,340	\$ 132,612	\$ 97,234	\$ 4,356,845
Total liabilities, deferred inflows & fund balances	\$ 2,125,145	\$ 495,379	\$ 4,121,242	\$ 153,187.37	\$ 97,234	\$ 6,992,187

The accompanying notes are an integral part of these financial statements.

CITY OF RAYMONDVILLE, TEXAS
STATEMENT OF ACTIVITIES
For the Fiscal Year Ended September 30, 2022

Primary Government	Expenses	Program Revenues			Governmental Activities
		Charges for Services	Operating Grants & Contributions	Capital Grants & Contributions	
Governmental activities:					
General government	\$ 1,171,862	\$ -	\$ -	\$ -	\$ (1,171,862)
Public safety	1,984,981	148,746	-	-	(1,836,236)
Highways and streets	777,200	-	-	-	(777,200)
Sanitation	603,825	594,982	-	-	(8,843)
Culture and recreation	645,998	-	-	-	(645,998)
Interest expense	150,511	-	-	-	(150,511)
Depreciation	678,317	-	-	-	(678,317)
Total governmental activities	\$ 6,012,696	\$ 743,728	\$ -	\$ -	\$ (5,268,968)
Business-type activities:					
Water	\$ 1,824,156	\$ 2,277,847	\$ -	\$ -	\$ 453,691
Sewer	1,003,722	1,249,654	-	-	245,932
Administration	364,703	-	-	-	(364,703)
Interest expense	177,637	-	-	-	(177,637)
Depreciation	573,739	-	-	-	(573,739)
Total business-type activities	\$ 3,943,957	\$ 3,527,501	\$ -	\$ -	\$ (416,456)
Total Primary Government	\$ 9,956,653	\$ 4,271,229	\$ -	\$ -	\$ (5,685,424)
Changes in net position:					
			Governmental Activities	Business-Type Activities	Total
Net (expense)/revenue			\$ (5,268,968)	\$ (416,456)	\$ (5,685,424)
General revenues:					
Taxes			\$ 3,769,398	\$ -	\$ 3,769,398
License and permits			25,865	-	25,865
Intergovernmental			2,814,063	1,310,758	4,124,821
Miscellaneous			238,018	37,378	275,397
Pension income			241,794	144,792	386,586
Total general revenues			\$ 7,089,139	\$ 1,492,929	\$ 8,582,067
Other financing sources (uses)					
Transfers in			\$ -	\$ -	\$ -
Transfers out			-	-	-
Total other financing sources (uses)			\$ -	\$ -	\$ -
Changes in net position			\$ 1,820,171	\$ 1,076,473	\$ 2,896,643
Net position - beginning			9,205,626	8,638,513	17,844,139
Net position - ending			\$ 11,025,795	\$ 9,714,986	\$ 20,740,780

The accompanying notes are an integral part of these financial statements.

CITY OF RAYMONDVILLE, TEXAS
STATEMENT OF NET POSITION
September 30, 2022

	Governmental Activities	Business-Type Activities	Total
Assets			
Cash and cash equivalents	\$ 4,964,412	\$ 942,119	\$ 5,906,531
Accounts receivable (net)			
Accounts	105,707	204,360	310,067
Sales tax	204,445	-	204,445
Property taxes	516,219	-	516,219
Loans	727,073	-	727,073
Due from other funds	377,098	1,691,455	2,068,554
Prepaid	34,907	39,696	74,603
Restricted assets:			
Cash and cash equivalents			
Interest and sinking funds	62,326	11,855	74,182
Customer deposits	-	398,376	398,376
Net pension asset	1,667,998	998,666	2,666,664
Capital assets (net)	8,992,250	13,811,674	22,803,924
Total assets	\$ 17,652,436	\$ 18,098,201	\$ 35,750,637
Deferred outflows of resources			
Pension contributions	\$ 24,257	\$ 13,262	\$ 37,518
Changes in assumptions-pension	944	565	1,509
Total Deferred outflows of resources	\$ 25,201	\$ 13,827	\$ 39,027
Liabilities			
Accounts payable	\$ 202,343	\$ 147,331	\$ 349,674
Unearned revenue	1,424,500	96,718	1,521,217
Due to other funds	321,062	1,747,491	2,068,554
Customer deposits payable	171,221	339,394	510,615
Noncurrent liabilities			
Due within one year	235,000	694,429	929,429
Due in more than one year	3,780,000	5,061,711	8,841,711
Total Liabilities	\$ 6,134,125	\$ 8,087,074	\$ 14,221,199
Deferred inflows of resources			
Actual experience and expected - pension	\$ 84,670	\$ 50,693	\$ 135,363
Actual experience and projected - pension	433,046	259,274	692,320
Total deferred inflows of resources	\$ 517,716	\$ 309,967	\$ 827,683
Net Position			
Invested in capital assets, net of related debt	\$ 4,977,250	\$ 8,055,534	\$ 13,032,784
Restricted for:			
Debt service	97,234	11,855	109,089
Capital projects	132,612	-	132,612
Perpetual	418,678	-	418,678
Customer deposits	-	58,981	58,981
Unrestricted	5,400,021	1,588,615	6,988,636
Total net position	\$ 11,025,795	\$ 9,714,986	\$ 20,740,781

The accompanying notes are an integral part of these financial statements.

ORDINANCE NO. _____

"AN ORDINANCE ADOPTING A BUDGET FOR THE ENSUING FISCAL YEAR, BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025 IN ACCORDANCE WITH PROVISIONS OF THE CHARTER AND ORDINANCES OF THE CITY OF RAYMONDVILLE AND DECLARING AN EMERGENCY."

WHEREAS, the Budget Officer of the City of Raymondville, Texas has submitted to the Board of Commissioners a budget estimate of the revenues of said City and the expenditures of conducting the affairs thereof for the ensuing fiscal year beginning October 1, 2024; and

WHEREAS, the Board of Commissioners has received the budget estimates, has considered the same, and held a public hearing as provided by the City Charter; and

WHEREAS, after full and final consideration of all matters developed, it is the opinion of the Board of Commissioners that the budget as filed, or amended, should be hereby approved and adopted;

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Raymondville, Texas:

SECTION I

That the budget of the revenues of the City of Raymondville and the expenditures for conducting the affairs of said City for the ensuing fiscal year beginning October 1, 2024, be, and the same is in all things approved and adopted.

SECTION II

The fact that it is necessary for the City to make plans for its levy and collection of taxes and for its plans for construction and operation during the coming fiscal year creates a public emergency and an imperative public necessity requiring the suspension of the Charter rule providing for reading on three separate occasions, such rule for reading on three separate occasions is waived; and this ordinance shall take effect and be in full force and effect retroactive to October 1, 2024.

PASSED AND APPROVED this the _____ day of September, 2024

ATTEST:

Gilbert Gonzales, Mayor

**Delma Garza
City Secretary**

ORDINANCE NO. _____

"AN ORDINANCE MAKING APPROPRIATIONS OF SUMS OF MONEY FOR ALL NECESSARY EXPENDITURES BY THE CITY OF RAYMONDVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND DECLARING AN EMERGENCY."

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Raymondville, Texas:

SECTION I

That the following sums of money be and the same are hereby appropriated for the corporate purposes herein specified:

GENERAL FUND EXPENDITURES:

City Commission	\$ 132,049
Finance Department	442,826
Municipal Court	110,609
Elections Department	25,000
Legal Department	72,000
City Hall and Public Safety Bldg.	279,871
Police Department	1,946,028
Fire Department	83,500
Street Department	680,643
Sanitation Department	771,900
Swimming Pool	54,728
Parks Department	166,258
Cemetery Department	82,908
Debt Retirement	175,000
TOTAL GENERAL FUND EXPENDITURES	\$ 5,023,321

SECTION II

The following sums of money be, and the same are hereby appropriated for the current expenses and improvements of the Water and Sewer Departments for the City as follows:

WATER AND WASTEWATER EXPENDITURES:

Water Treatment Department	\$ 1,338,777
Water Distribution Department	459,162
Wastewater Collection Department	442,379
Wastewater Treatment Department	395,487
Water and Wastewater Administration	254,197
Water and Wastewater Debt Service Dept.	856,000
TOTAL WATER & WASTEWATER EXPENDITURES	\$ 3,746,000

SECTION III

The following sums of money be, and the same are hereby appropriated for the current expenses and improvements of the various Special Revenue Funds for the City as follows:

OTHER SPECIAL REVENUE FUND EXPENDITURES:

Debt Service Series 2014 C.O.'s (PD & Sports)	\$ 217,500
Debt Service Series 2014 C.O.'s (TWDB)	168,000
Debt Service Series 2020 C.O.'s (Water Tower)	86,000
Debt Service Series 2012 Revenue Bonds	405,000
Debt Service Series 2008 C.O.'s Street Project	172,500
Debt Service Series 2010 C.O.'s	45,000
Debt Service Series 2021 C.O.'s	11,000
Debt Service Series 2022 C.O.'s	131,000
Police Drug Seizure Fund	40,000
Development Corp. of Raymondville, Inc.	791,705
Hotel/Motel Tax Revenue Fund	246,777
Special Capital Projects Fund	100,000
Memorial Cemetery Trust Fund	230,000
	<hr/>
TOTAL SPECIAL REVENUE FUND	\$ 2,644,483

SECTION IV

A summary of all appropriations made in this ordinance for the fiscal year ending September 30, 2025 as follows:

Section I Total General Fund	\$ 5,023,321
Section II Total Water & Wastewater Fund	\$ 3,746,000
Section III Total Special Revenue Funds	<u>\$ 2,644,483</u>
TOTAL BUDGET APPROPRIATIONS FOR FISCAL YEAR 2024-2025	\$ 11,413,804

The fact that it is necessary for the City to make its plans for expenditures for the coming year creates an emergency, requiring the dispensing with readings on three occasions, and this ordinance shall be passed on one and only reading, and this ordinance shall be in full force and in effect on and from the 1st day of October, 2024.

The budget for fiscal year ending September 30, 2023, heretofore prepared and adopted is hereby referred to for a more detailed statement of the sums of monies hereby appropriated.

PASSED, APPROVED AND ADOPTED THE _____ DAY OF SEPTEMBER, 2024

Gilbert Gonzales, Mayor

ATTEST:

Delma Garza
City Secretary

ORDINANCE NO. _____

"AN ORDINANCE PROVIDING FOR THE LEVY, ASSESSMENT, AND COLLECTION OF TAXES BY THE CITY OF RAYMONDVILLE, TEXAS, FOR THE YEAR A. D., 2024; PROVIDING FOR A LEVY OF \$.0790 ON ONE HUNDRED DOLLAR VALUATION FOR DEBT SERVICE EXPENDITURES AND A LEVY OF \$.6134 ON ONE HUNDRED DOLLAR VALUATION FOR MAINTENANCE AND OPERATION EXPENDITURES FOR A TOTAL AGGREGATE LEVY OF \$.6924 ON ONE HUNDRED DOLLAR VALUATION; DECLARING A DELINQUENT DATE WHEN TAXES ARE UNPAID; PROVIDING FOR PENALTIES, INTEREST AND COSTS FOR DELINQUENT TAXES AS PROVIDED BY THE LAWS OF THE STATE EXCEPT WHERE OTHERWISE PROVIDED BY THE CITY CHARTER; PROVIDING A SAVING CLAUSE IN THE EVENT OF THE INVALIDITY OF ANY PART OR SECTION OF THE ORDINANCE; AND DISPENSING WITH THE REQUIREMENT FOR READING SAID ORDINANCE ON THREE SEPARATE DAYS AND DECLARING AN EMERGENCY".

NOW, THEREFORE, BE IT ORDAINED by the Board of Commissioners of the City of Raymondville, Texas:

SECTION I

That taxes are hereby levied for the Year A. D., 2024, to be assessed and collected in the current monies of the United States of America for the use of the City of Raymondville, Texas, as follows:

A tax upon all taxable property in said City of and at the rate of (\$.6924), on the one hundred dollars valuation of all such property for the current expenditures, as provided by the current budget. Which taxes when collected, shall be paid into the General Fund of the City.

SECTION II

That there shall be no discounts for payments made on such taxes that may be collected during the months of October, 2024 through December, 2024.

SECTION III

That of all such taxes shall be paid before the first day of February 2025. That of all such taxes that may not have been paid before the first day of February 2025, the same shall be and it is hereby declared that same to be delinquent and subject to penalty, interest, and cost as provided by the state law and the charter of the City of Raymondville, Texas.

SECTION IV

That if any part or section of this ordinance is or should be held invalid for any reason, then that fact shall not invalidate the entire ordinance but the balance thereof shall remain in full force and effect.

SECTION V

The fact that many companies and individuals pay their taxes on or about the 1st day of October, the fact that the City's fiscal year begins on October 1st, creates a public emergency and imperative public necessity requiring the waiving of the reading of the ordinance on three separate occasions; the requirement for reading on three separate occasions has been waived and is dispensed with, and this ordinance shall take effect after its passage on first and only reading, and shall be in full force and effect on and from October 1, 2024.

Publication is to be by caption only and one time in the official newspaper as provided by the City Charter.

PASSED, APPROVED, AND ADOPTED THIS THE ____ ____ DAY OF September 2024.

ATTEST:

Gilbert Gonzales, Mayor

Delma Garza
City Secretary