



City of La Vernia
**JOINT CITY COUNCIL AND MUNICIPAL
DEVELOPMENT DISTRICT MEETING**
102 E. Chihuahua St., La Vernia, Texas 78121
September 19, 2024
6:30 PM

AGENDA

1. Call to Order

2. Invocation & Pledge of Allegiance

3. Citizens to Be Heard

(At this time, citizens who have filled out a registration form prior to the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to Be Heard section no council action may take place and no council discussion or response is required to the speaker. A time limit of three minutes per speaker is permitted; the council may extend this time at their discretion.)

4. Consent Agenda

(All consent agenda items are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests an item be removed and considered separately.)

A. Meeting Minutes from the 09-05-24 Regular Meeting

B. Meeting Minutes from the 09-05-24 Joint MDD and City Council Meeting

C. Approve the Wilson County Appraisal District 2025 Budget and Reappraisal Plan

5. Presentations

A. Presentation regarding the La Vernia Veterans Memorial

6. Proclamations

A. Proclamation for World Teachers Day

B. Proclamation declaring September Childhood Cancer Awareness Month

7. Public Hearing

A. The City of La Vernia City Council will hold a Public hearing regarding Ordinance No. 091424-01 adopting the 2024-2025 Fiscal Year Budget

A.1 Open Public Hearing

A.2 Staff Presentation

A.3 Receive Public Comments

A.4 Close Public Hearing

A.5 Discuss and consider action on Ordinance No. 091424-01 adopting the 2024-2025 Fiscal Year Budget

B. The City of La Vernia City Council will hold a Public hearing regarding Resolution No 091424-01, a resolution to ratify an increase in property tax revenues from last year's operating budget as reflected in the FY 24-25 budget

B.1 Open Public Hearing

B.3 Receive Public Comments

B.4 Close Public Hearing

B.5 Discuss and consider action on Resolution No 091424-01 a resolution to ratify an increase in property tax revenues from last year's operating budget as reflected in the FY 24-25 budget

C. The City of La Vernia City Council will hold a Public hearing regarding Ordinance No. 091424-02 adopting the 2024 Ad Valorem Tax Rate, consisting of Operation and Maintenance and Interest and sinking (Debt Service) Tax Rate.

C.1 Open Public Hearing

C.2 Staff Presentation

C.3 Receive Public Comments

C.4 Close Public Hearing

C.5 Discuss and consider action on Ordinance No. 091424-02 adopting the 2024 Ad Valorem Tax Rate, consisting of Operation and Maintenance and Interest and sinking (Debt Service) Tax Rate.

8. Discussion/Action

A. Discuss and consider action on Resolution No. 091924-02 regarding the personnel pay scale

B. Discuss and consider action on Resolution No. 091924-03 regarding the fee schedule for FY 24-25

9. Items Specific to Future Line Items on the Agenda

10. Adjourn

DECORUM REQUIRED

Any disruptive behavior, including shouting or derogatory statements or comments, may be ruled out of order by the Presiding Officer. Continuation of this type of behavior could result in a request by the Presiding Officer that the individual leave the meeting and, if refused, an order of removal.

The City Council for the City of La Vernia reserves the right to adjourn into executive session at any time during the course of this meeting to discuss any of the matters listed above, as authorized

by the Texas Open Meetings Act, Texas Governmental Code §551.071 (Consultation with Attorney), §551.072 (Deliberations about Real Property), §551.073 (Deliberations about Gifts and Donations), §551.074 (Personnel Matters), §551.076 (Deliberations about Security Devices), and §551.087 (Economic Development), and any other provisions under Texas law that permit a governmental body to discuss a matter in closed executive session.

The City of La Vernia Council meetings are open to all persons regardless of disability. The facility is wheelchair-accessible, and parking spaces are available. If you require special assistance, you must request accommodations 48 hours prior to this meeting. Braille is not available. Please contact the City Secretary at (830) 779-4541 or by email.

I, the undersigned authority, do hereby certify that the above Notice of Meeting of the governing body of the above-named La Vernia City Council is a true and correct copy of said Notice and that I posted a true and correct copy of said Notice on the bulletin boards of the City Hall of said La Vernia, Texas, a place convenient and readily accessible to the general public at all times, and said Notice was posted on **Sept 16, 2024 at 5:00 PM** and remained so posted continuously for at least 72 Hours preceding the scheduled time of said meeting.

Madison Farrow, City Secretary



CITY COUNCIL MEETING

102 E. Chihuahua St., La Vernia, Texas 78121

September 05, 2024

5:30 PM

MINUTES

1. Call to Order

Meeting was called to order @ 5:30 by mayor Poore

2. Invocation & Pledge of Allegiance

Pastor Bobby Nixon lead the prayer, Mayor Poore lead the pledge.

3. Citizens to Be Heard

(At this time, citizens who have filled out a registration form prior to the start of the meeting may speak on any topic they wish to bring to the attention of the governing body so long as that topic is not on the agenda for this meeting. Citizens may speak on specific agenda items when that item is called for discussion. During the Citizens to Be Heard section no council action may take place and no council discussion or response is required to the speaker. A time limit of three minutes per speaker is permitted; the council may extend this time at their discretion.)

There were no citizens to be heard.

4. Consent Agenda

(All consent agenda items are considered routine by the City Council and will be enacted by one motion. There will be no separate discussion of these items unless a Councilmember requests an item be removed and considered separately.)

A. Minutes from the 08-22-24 regular City Council Meeting

B. Financials from the month of August 2024

Motion made by Rabel, Seconded by Oates to approve as listed

Voting Yea: Gilbert

5. Proclamations

A. National Night Out Proclamation

Mayor Poore read the Proclamation for National Night Out and signed.

6. Resolutions

A. Discuss and consider action on Resolution No.090524-01 - a budget policy

@5:36PM Council member Dianell Recker joined meeting.

Motion made by Oates, Seconded by Gilbert to approved this resolution as listed

Voting Yea: Rabel, Recker

B. Discuss and consider action on Resolution No. 090524-02 - A fund policy

Motion made by Gilbert, Seconded by Rabel to approved this resolution as listed
Voting Yea: Oates, Recker

7. Discussion/Action

- A. Discuss and consider action on the proposed West Texas gas rate change
Motion made by Gilbert, Seconded by Oates to not accept until West Texas Gas brings new rate.
Voting Nay: Rabel, Recker

- B. Discuss and consider action on accepting the resignation of Councilmember Eric Rauschuber
Motion made by Recker, Seconded by Gilbert to accept the resignation of Councilmember Eric Rauschuber
Voting Yea: Oates, Rabel

- C. Discussion and possible action on appointing a new councilmember to fill a vacancy
Motion made by Oates, Seconded by Rabel to appointing a new councilmember to fill a vacancy, Katherine Evans
Voting Yea: Recker, Gilbert
Mayor Poore swore in Kathrine Evans

8. Discussion Only

- A. Discussion surrounding any final revisions to the draft permitted use chart before we enter into formal revision procedures
Mayor Poore stated he would like to give new Council member Katie Evans time to review Permitted use chart.
Council member Recker gave notes on Childcare center, Daycare, Adult daycare facility, Farmers market, Fraternal organization, Sewage pumping station, Sewage treatment plant, Personal services, Biomedical facility, Chemical laboratories, Poultry processing or dressing for commercial purposes.

9. Items Specific to Future Line Items on the Agenda

- A. Code Change Proposals - Garden Homes
- staff is considering sample community codes regarding setback requirements
- B. Final Budget and Tax Rate Adoption
-Upcoming meeting will be on September 19th
- C. Performance Reviews- City Administrator and Chief of Police
-Will be during upcoming October meeting

10. Adjourn

Motion made by Oates, Seconded by Rabel to adjourn @6:18PM
Voting Yea: Recker, Gilbert, Evans

DECORUM REQUIRED

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Lindsey Wheeler, City Secretary



**JOINT CITY COUNCIL AND MDD BUDGET
WORKSHOP AND PUBLIC HEARING**

102 E. Chihuahua St., La Vernia, Texas 78121

September 05, 2024

6:30 PM

AGENDA

1. OR IMMEDIATELY FOLLOWING THE CITY COUNCIL MEETING

Call to Order

2. Citizens to Be Heard

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3. Public Hearing

A. Discussion Regarding the Proposed FY 2025 Budget and Tax Rate

A.1 Open Public Hearing

A.2 Staff Presentation

A.3 Receive Public Comments

A.4 Close Public Hearing

A.5 Discussion Regarding the Proposed
FY 2025 Budget and Tax Rate

4. Discussion Only

A. Discussion surrounding upcoming fee schedule amendment

5. Discussion/Action

A. Discuss and consider action on partnering with Alamo Regional Transit - MDD

B. Discuss and consider action on obtaining Placer AI - MDD

6. Items Specific to Future Line Items on the Agenda

A. Final budget and tax rate adoption on Sept 19th

7. Adjourn

DECORUM REQUIRED

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Madison Farrow, City Secretary

Wilson County Appraisal District

1611 Railroad Street
Floresville, Texas 78114
830-393-3065 Phone
830-393-7755 Fax

Board Of Directors

Kenneth Castro, Chairman
Anna Virdell, Vice-Chairman
Jim Yanta, Secretary
JC Hrubetz
Carolina Gonzales
Dawn Barnett

Chief Appraiser

Jennifer A Coldewey, RPA,RTA CCA,CTA

6/13/2024

TAXING ENTITIES,

This is the WCAD 2025 Preliminary Budget; the Board of Directors will be holding a public hearing on a later date and **could make changes to this budget.** Once that hearing is scheduled I will send out a new notice with the information. This is not the budget that needs to go to your board for approval or disapproval. I will send out the approved budget after our Board has made all final changes.

Please note we are making every effort to keep the Budget as low as possible and to keep up with the demands of the county growing and changing laws set forth by the legislature. As in the years past, if we have any unused funds at the end of the year, we will return funds to the entities.

Thank you,
Jennifer Coldewey
Chief Appraiser

WILSON COUNTY APPRAISAL DISTRICT

2025 PRELIMINARY OPERATING BUDGET
JANUARY 1, 2025 - DECEMBER 31, 2025

WILSON COUNTY
APPRAISAL
DISTRICT

KENNETH CASTRO

CHAIRMAN

ANNA VERDELL

VICE CHAIRMAN

IRA YANTA

2025 PRELIMINARY
OPERATING BUDGET

CAROLINA GONZALES

DIRECTOR

JOHN WEIBETZ

DIRECTOR

DAVID BARNETT

DIRECTOR (NON-VOTING)

JANUARY 1, 2025- DECEMBER 31, 2025

WILSON COUNTY APPRAISAL DISTRICT

**2025 PRELIMINARY OPERATING BUDGET
JANUARY 1, 2025 - DECEMBER 31, 2025**

**CHIEF APPRAISER
JENNIFER A. COLDEWEY, RPA, RTA CCA, CTA**

BOARD OF DIRECTORS

KENNETH CASTRO

CHAIRMAN

ANNA VIRDELL

VICE- CHAIRMAN

JIM YANTA

SECRETARY

CAROLINA GONZALES

DIRECTOR

JC HRUBETZ

DIRECTOR

Dawn Barnett

DIRECTOR (NON-VOTING)

STATE OF MICHIGAN DEPARTMENT OF TREASURY

SUMMARY

YEAR ENDED 2014-2015

TOTAL

TOTAL BUDGET

APPRAISAL

TOTAL

TOTAL BUDGET

TOTAL UNIT FUNDING

OPERATING EXPENSES	PERSONNEL	OPERATING	NON-OPERATING	TOTAL
11,000,000	1,000,000	1,000,000	1,000,000	14,000,000

TOTAL UNIT FUNDING

OPERATING EXPENSES	PERSONNEL	OPERATING	NON-OPERATING	TOTAL
11,000,000	1,000,000	1,000,000	1,000,000	14,000,000

2014-2015 OPERATING BUDGET
 2014-2015 TOTAL BUDGET
 AMOUNT OF PROGRAMS NOT IN BUDGET

NOTE:
 ALL OPERATING EXPENSES SHOWN IN ALL ENTRIES

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APPRAISAL DISTRICT OPERATING BUDGET

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TOTAL 2025 PRELIMINARY BUDGET

APPRAISAL SUMMARY

APPRAISAL BUDGET \$1,822,111

TOTAL BUDGET \$1,822,111

TAXING UNITS' PORTION FOR 2025

TOTAL BUDGET	-	COLLECTION	-	OTHER INCOME	=	NET OPERATING BUDGET
\$1,822,111		\$0		\$2,000		\$1,820,111

TAXING UNITS' PORTION FOR 2024

TOTAL BUDGET	-	COLLECTION	-	OTHER INCOME	=	NET OPERATING BUDGET
\$1,712,208		\$0		\$2,200		\$1,710,208

\$1,820,111	2024 NET OPERATING BUDGET
\$1,710,208	2023 NET OPERATING BUDGET
<u>\$109,903</u>	<u>AMOUNT OF INCREASE IN NET OPERATING BUDGET</u>

NOTE:
2025 NET OPERATING BUDGET IS SHARED BY ALL ENTITIES

APPRAISAL

2025 BUDGET SUMMARY
(BALANCE SHEET)

	2025 PRELIMINARY BUDGET
REVENUE	
DISTRICT SHARE (NET OPERATING INCOME)	\$1,820,011
OTHER INCOME	
INVESTMENT INCOME (3000)	\$1,600
BPP PENALTY / COPIES/ MAPS (3000)	\$500
TOTAL REVENUE	\$1,822,111

EXPENDITURES	
SALARIES AND BENEFITS (6100 & 6150'S)	\$1,145,311
SUPPLIES (6501)	\$30,000
CAPITAL EXPENDITURES (6401)	\$0
RESERVE FOR CONTINGENCY (7001, 7003, 7007, 7008)	\$97,000
OTHER SERVICES & SUPPLIES (6318,6503,6301,6402,6314,6205,6322,6203, 6303,6305,6202,6201,6321,6311,6204,6310,6313,6315,6206,6321,6320,6317,6312, 6316,6208,6302,6307,6309)	\$544,800
TOTAL EXPENDITURES	\$1,822,111

2025 OPERATING BUDGET ACCOUNTS

ACCOUNT NUMBER	CATEGORY	2024 ACTUAL BUDGET	2025 PRELIMINARY BUDGET
6100	SALARIES	727,500	768,002
6150	BENEFITS	353,508	377,309
6501	OFFICE SUPPLIES (INC. MAPPING, COMPUTER)	30,000	30,000
6401	FURNITURE/FIXTURES (CAPITAL EXPENDITURE)	5,000	5,000
7010	CONTINGENCY (ARB)	20,000	20,000
7007	CONTINGENCY (LAWSUITS, LEGAL SERVICES)	25,000	25,000
7008	CONTINGENCY (ARBITRATIONS)	10,000	10,000
7003	CONTINGENCY (COMPUTER RESERVES MAIN SERVER)	10,000	10,000
7001	CONTINGENCY (BUILDING FUND)	20,000	20,000
6318	FORMS/PRINTING (NOTICES, MINERAL NOTICES & HS AUDIT)	25,000	25,000
6503	BOOKS/SUBSCRIPTIONS (MARSHAL & SWIFT ETC.)	10,000	10,000
6301	CUSTODIAL/SERVICE/SUPPLY	13,000	13,000
6402	COMPUTER EQUIPMENT (PC'S, PRINTERS, COPIERS ETC.)	10,000	10,000
6314	MAPPING CONTRACT (OFFICE USE AND ONLINE MAPS)	21,000	23,500
6205	SOFTWARE CONTRACT (APPRAISAL)(ONLINE NOTICES)	38,000	41,500
6210	GIS (MATRIX MAINTENANCE)	2,700	3,000
7002	CONTINGENCY(EQUIPMENT FUND)	2,000	2,000
7006	CONTINGENCY(INSURANCE FUND)	5,000	5,000
7005	CONTINGENCY(MAPPING FUND)	5,000	5,000
6203	AUDITOR	10,000	10,000
6303	ARB EXPENSES	20,000	25,000
6305	EQUIPMENT REPAIRS (ELECTRONICS)	2,000	2,000
6202	LEGAL RETAINER	12,000	12,000
6201	OUTSIDE APPRAISERS	55,000	55,000
6322	EQUIPMENT RENTALS (POSTAGE MACH. & SECURITY SYSTEM)	7,000	7,000
6311	POSTAGE/RELATED (GENERAL)	25,000	25,000
6312	POSTAGE/RELATED (NOTICES & EXEMPTION AUDIT)	25,000	25,000
6204/6208	TELEPHONE / INTERNET FIBER	12,000	11,000
6310	CAD AUTO MILEAGE	60,000	60,000
6313	CAD SCHOOL EDUCATION	35,000	35,000
6315	ADS & LEGAL NOTICES	3,500	3,500
6206	UTILITIES (GAS, ELEC, WATER)	14,000	14,000
6321	YARD MAINTENANCE	1,500	1,500
6320	BUILDINGS REPAIRS & MAINTENANCE	5,000	5,000
6317	TML/TPS (LIABILITY INS)	12,000	20,000
	IPAD'S & ATT BILL FOR SERVICE		10,500
6209	BIS CONSULTING (CAD WEBSITE, FORMS & TNT& BACKUPS & IT MAINTENANCE)	32,000	35,000
6302	PROFESSIONAL DUES (TDLR, TAAO, TAAO)	4,000	4,000
6307	SERVICE CONTRACTS	7,000	7,000
6309	TEXAS WORKFORCE COMMISSION	3,500	3,500
6323	PICTOMETRY (2-year Refresh: 3" cities and 6" rural)	34,000	47,800
	TOTAL EXPENDITURES	1,712,208	1,822,111

2025
BINARY

SALARY AND BENEFIT SCHEDULE

POSITIONS	CLASSIFICATION	ACTUAL		PRELIMINARY	2025
		2024		2025	BENEFITS
1	CHIEF APPRAISER		97,000	101,850	30,832
	JC HEALTH	11016.00			
	RPA,RTA,CCA,CTA LIFE	140.00			
	DENTAL	672.00			
	PENSION	15802.00			
	MEDICARE	1502.00			
	LONG/PAY	1700.00			
1	DEPUTY CHIEF APPRAISER		72,000	75,600	26,563
	BL HEALTH	11016.00			
	RPA LIFE	140.00			
	DENTAL	672.00			
	PENSION	11812.00			
	MEDICARE	1123.00			
	LONG/PAY	1800.00			
1	BOOKKEEPING/ACCOUNTING		60,500	63,525	23,261
	AT HEALTH	11016.00			
	RPA LEVEL3 LIFE	140.00			
	DENTAL	672.00			
	PENSION	9801.00			
	MEDICARE	932.00			
	LONG/PAY	700.00			
1	APPRAISER		42,000	44,100	20,615
	rey HEALTH	11016.00			
	level 2 LIFE	140.00			
	DENTAL	672.00			
	PENSION	7843.00			
	MEDICARE	744.00			
	LONG/PAY	200.00			

SALARY AND BENEFIT SCHEDULE CONTINUED

POSITIONS	CLASSIFICATION	ACTUAL		PRELIMINARY	2025
		2024		2025	BENEFITS
1	APPRAISER RG-RPA	55,000	57,750	23,932	
	HEALTH	11016.00			
	LIFE	140.00			
	DENTAL	672.00			
	PENSION	10049.00			
	MEDICARE	955.00			
	LONG/PAY	1100.00			
1	APPRAISER MG Level 3	43,000	45,150	20,893	
	HEALTH	11016.00			
	LIFE	140.00			
	DENTAL	672.00			
	PENSION	8004.00			
	MEDICARE	761.00			
	LONG/PAY	300.00			
1	APPRAISER JW LEVEL 4	48,000	50,400	21,888	
	HEALTH	11016.00			
	LIFE	140.00			
	DENTAL	672.00			
	PENSION	8821.00			
	MEDICARE	839.00			
	LONG/PAY	400.00			
1	APPRAISER AC LEVEL 3	43,000	45,150	20,893	
	HEALTH	11016.00			
	LIFE	140.00			
	DENTAL	672.00			
	PENSION	8004.00			
	MEDICARE	761.00			
	LONG/PAY	300.00			

SALARY AND BENEFIT SCHEDULE CONTINUED

POSITIONS	CLASSIFICATION	ACTUAL		PRELIMINARY	2025
		2024		2025	BENEFITS
1	DEEDS/EXEMPTION CLERK	50,000	52,500	22,469	
	KL HEALTH	11016.00			
	RTA LIFE	140.00			
	DENTAL	672.00			
	PENSION	8256.00			
	MEDICARE	785.00			
	LONG/PAY	1600.00			
1	CLERICAL SUPPORT		38,000	17,794	
	HEALTH	11016.00			
	LIFE	140.00			
	DENTAL	672.00			
	PENSION	5357.00			
	MEDICARE	509.00			
	LONG/PAY	100.00			
1	COMMERCIAL APPRAISER	55,000	57,750	23,349	
	TR HEALTH	11016.00			
	RPA LIFE	140.00			
	DENTAL	672.00			
	PENSION	9973.00			
	MEDICARE	948.00			
	LONG/PAY	600.00			
1	APPRAISER		44,100	20,601	
	MJ HEALTH	11016.00			
	LEVEL 2 LIFE	140.00			
	DENTAL	672.00			
	PENSION	7829.00			
	MEDICARE	744.00			
	LONG/PAY	200.00			

*Clerical and Appraiser positions where created from Director of Appraiser salary

SALARY AND BENEFIT SCHEDULE CONTINUED

POSITIONS	CLASSIFICATION			ACTUAL	PRELIMINARY	2025
				2024	2025	BENEFITS
1	EXEMPTIONS /ARB CLERK					
	LG	HEALTH	11016.00	47,740	50,127	22,539
		LIFE	140.00			
		DENTAL	672.00			
		PENSION	7955.00			
		MEDICARE	756.00			
		LONG/PAY	2000.00			
1	CLERICAL SUPPORT			40000	42,000	19197
	JP	HEALTH	11016			
		LIFE	140			
		DENTAL	672			
		PENSION	6455			
		MEDICARE	614			
		LONG/PAY	300			
SUB TOTAL			670,481	727,500	768,002	314,826
ESTIMATED 10% INCREASE IN BENEFITS						31,483
SBS ADMINITRATIVE						1000
MERIT PAY INCREASE (Including Benefits)						30,000
TOTAL					768,002	377,309

PRO RATA SHARE

WILSON COUNTY APPRAISAL DISTRICT				
2025 BUDGET				\$1,820,111
JURISDICTION:	2023	PERCENT	ALLOCATION	QUARTERLY PAYMENT
WILSON COUNTY	\$22,594,377	0.27569	\$501,786.36	\$125,446.59
FLORESVILLE ISD	\$16,694,260	0.20370	\$370,753.83	\$92,688.46
LA VERNIA ISD	\$15,392,777	0.18782	\$341,849.90	\$85,462.47
POTH ISD	\$4,718,175	0.05757	\$104,783.41	\$26,195.85
STOCKDALE ISD	\$2,922,518	0.03566	\$64,904.63	\$16,226.16
FALLS CITY ISD	\$428,300	0.00523	\$9,511.88	\$2,377.97
NIXON SMILEY CISD	\$781,904	0.00954	\$17,364.89	\$4,341.22
FLORESVILLE CITY	\$2,838,166	0.03463	\$63,031.30	\$15,757.83
LA VERNIA CITY	\$299,739	0.00366	\$6,656.74	\$1,664.19
POTH CITY	\$286,883	0.00350	\$6,371.23	\$1,592.81
STOCKDALE CITY	\$222,089	0.00271	\$4,932.26	\$1,233.06
ELMENDORF CITY	\$7,911	0.00010	\$175.69	\$43.92
ECLETO WATER	\$4,192	0.00005	\$93.10	\$23.27
WILSON CO HOSPITAL	\$4,903,951	0.05984	\$108,909.21	\$27,227.30
NIXON HOSPITAL	\$13,175	0.00016	\$292.60	\$73.15
EVERGREEN UWC DIST	\$273,197	0.00333	\$6,067.29	\$1,516.82
SARA	\$1,008,572	0.01231	\$22,398.83	\$5,599.71
NIXON CITY	\$143,842	0.00176	\$3,194.51	\$798.63
ESD #1	\$1,968,152	0.02401	\$43,709.63	\$10,927.41
ESD#2	\$833,364	0.01017	\$18,507.73	\$4,626.93
ESD #3	\$2,068,362	0.02524	\$45,935.14	\$11,483.78
ESD #4	\$2,023,355	0.02469	\$44,935.60	\$11,233.90
ESD #5	\$1,528,465	0.01865	\$33,944.86	\$8,486.21
TOTAL LEVY	\$81,955,726	1.00000	\$1,820,111	\$455,028
				X 4 QUARTERS =
				\$1,820,111
				PAGE 10

Notice of Public Hearing on Wilson County Appraisal District Budget

The Wilson County Appraisal District will hold a public hearing on a proposed Budget for the 2025 fiscal year

The public hearing will be held on July 26, 2024 at 8:00 A.M. in the Wilson County Appraisal District Office, located at,1611 Railroad St. Floresville, Texas.

A summary of the appraisal district budget follows:

The total amount of the proposed budget.

\$1,822,111

The total amount of increase over the current year's budget

\$111,903

The number of employees compensated under the proposed budget. 14

The number of employees compensated under the current budget 13

The total amount allocated to taxing entities \$1,820,111

Total amount of increase allocated to taxing entities \$109,903

The appraisal district is supported solely by payments from the local taxing entities served by the appraisal district.

If approved by the district board of directors at the public hearing, this proposed budget will take effect automatically unless disapproved by the governing bodies of the county, school districts, and cities served by the appraisal district.

A copy of the proposed budget is available for public inspection in the office of each of those governing bodies. A copy is also available for public inspection at the appraisal district office.

Wilson County Appraisal District
1611 Railroad St
Floresville, TX. 78114

Wilson County Appraisal District

1611 Railroad Street
Floresville, Texas 78114
830-393-3065 Phone
830-393-7755 Fax

Board Of Directors

Kenneth Castro, Chairman
Anna Virdell, Vice-Chairman
Jim Yanta, Secretary
JC Hrubetz
Carolina Gonzales
Dawn Barnett

Chief Appraiser

Jennifer A Coldewey, RPA,RTA CCA,CTA

7/5/2024

TAXING ENTITIES,

This is the WCAD 2025 Preliminary Budget; the Board of Directors will be holding a public hearing on July 26,2024 @ 8:00 am at 1611 Railroad St. Floresville, TX 78114 and could make changes to this budget. Once that hearing is held I will send out a new BOD approved Budget. That approved budget is the one that may go to your board for approval or disapproval or no action taken .

Please note we are making every effort to keep the Budget as low as possible and to keep up with the demands of the county growing and changing laws set forth by the legislature. As in the years past, if we have any unused funds at the end of the year, we will return funds to the entities.

Thank you,
Jennifer Coldewey
Chief Appraiser

WILSON COUNTY
APPRAISAL
DISTRICT

2025 PRELIMINARY
OPERATING BUDGET

JANUARY 1, 2025- DECEMBER 31, 2025

WILSON COUNTY APPRAISAL DISTRICT

**2025 PRELIMINARY OPERATING BUDGET
JANUARY 1, 2025 - DECEMBER 31, 2025**

**CHIEF APPRAISER
JENNIFER A. COLDEWEY, RPA, RTA CCA, CTA**

BOARD OF DIRECTORS

KENNETH CASTRO

CHAIRMAN

ANNA VIRDELL

VICE- CHAIRMAN

JIM YANTA

SECRETARY

CAROLINA GONZALES

DIRECTOR

JC HRUBETZ

DIRECTOR

Dawn Barnett

DIRECTOR (NON-VOTING)

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SUMMARY

APPRAISAL

TOTAL 2025 PRELIMINARY BUDGET

APPRAISAL SUMMARY

APPRAISAL BUDGET \$1,822,111

TOTAL BUDGET \$1,822,111

TAXING UNITS' PORTION FOR 2025

TOTAL BUDGET	-	COLLECTION	-	OTHER INCOME	=	NET OPERATING BUDGET
\$1,822,111		\$0		\$2,000		\$1,820,111

TAXING UNITS' PORTION FOR 2024

TOTAL BUDGET	-	COLLECTION	-	OTHER INCOME	=	NET OPERATING BUDGET
\$1,712,208		\$0		\$2,200		\$1,710,208

\$1,820,111	2024 NET OPERATING BUDGET
\$1,710,208	2023 NET OPERATING BUDGET
<u>\$109,903</u>	<u>AMOUNT OF INCREASE IN NET OPERATING BUDGET</u>

NOTE:
2025 NET OPERATING BUDGET IS SHARED BY ALL ENTITIES

APPRAISAL

2025 BUDGET SUMMARY
(BALANCE SHEET)

2025
PRELIMINARY
BUDGET

REVENUE	
DISTRICT SHARE (NET OPERATING INCOME)	\$1,820,011
OTHER INCOME	
INVESTMENT INCOME (3000)	\$1,600
BPP PENALTY / COPIES/ MAPS (3000)	\$500
TOTAL REVENUE	\$1,822,111

EXPENDITURES	
SALARIES AND BENEFITS (6100 & 6150'S)	\$1,145,311
SUPPLIES (6501)	\$30,000
CAPITAL EXPENDITURES (6401)	
RESERVE FOR CONTINGENCY (7001, 7003, 7007, 7008)	\$97,000
OTHER SERVICES & SUPPLIES (6318,6503,6301,6402,6314,6205,6322,6203, 6303,6305,6202,6201,6321,6311,6204,6310,6313,6315,6206,6321,6320,6317,6312, 6316,6208,6302,6307,6309)	\$544,800
TOTAL EXPENDITURES	\$1,822,111

2025 OPERATING BUDGET ACCOUNTS

ACCOUNT NUMBER	CATEGORY	2024 ACTUAL BUDGET	2025 PRELIMINARY BUDGET
6100	SALARIES	727,500	768,002
6150	BENEFITS	353,508	377,309
6501	OFFICE SUPPLIES (INC. MAPPING, COMPUTER)	30,000	30,000
6401	FURNITURE/FIXTURES (CAPITAL EXPENDITURE)	5,000	5,000
7010	CONTINGENCY (ARB)	20,000	20,000
7007	CONTINGENCY (LAWSUITS, LEGAL SERVICES)	25,000	25,000
7008	CONTINGENCY (ARBITRATIONS)	10,000	10,000
7003	CONTINGENCY (COMPUTER RESERVES MAIN SERVER)	10,000	10,000
7001	CONTINGENCY (BUILDING FUND)	20,000	20,000
6318	FORMS/PRINTING (NOTICES, MINERAL NOTICES & HS AUDIT)	25,000	25,000
6503	BOOKS/SUBSCRIPTIONS (MARSHAL & SWIFT ETC.)	10,000	10,000
6301	CUSTODIAL/SERVICE/SUPPLY	13,000	13,000
6402	COMPUTER EQUIPMENT (PC'S, PRINTERS, COPIERS ETC.)	10,000	10,000
6314	MAPPING CONTRACT (OFFICE USE AND ONLINE MAPS)	21,000	23,500
6205	SOFTWARE CONTRACT (APPRAISAL)(ONLINE NOTICES)	38,000	41,500
6210	GIS (MATRIX MAINTENANCE)	2,700	3,000
7002	CONTINGENCY(EQUIPMENT FUND)	2,000	2,000
7006	CONTINGENCY(INSURANCE FUND)	5,000	5,000
7005	CONTINGENCY(MAPPING FUND)	5,000	5,000
6203	AUDITOR	10,000	10,000
6303	ARB EXPENSES	20,000	25,000
6305	EQUIPMENT REPAIRS (ELECTRONICS)	2,000	2,000
6202	LEGAL RETAINER	12,000	12,000
6201	OUTSIDE APPRAISERS	55,000	55,000
6322	EQUIPMENT RENTALS (POSTAGE MACH. & SECURITY SYSTEM)	7,000	7,000
6311	POSTAGE/RELATED (GENERAL)	25,000	25,000
6312	POSTAGE/RELATED (NOTICES & EXEMPTION AUDIT)	25,000	25,000
6204/6208	TELEPHONE / INTERNET FIBER	12,000	11,000
6310	CAD AUTO MILEAGE	60,000	60,000
6313	CAD SCHOOL EDUCATION	35,000	35,000
6315	ADS & LEGAL NOTICES	3,500	3,500
6206	UTILITIES (GAS, ELEC, WATER)	14,000	14,000
6321	YARD MAINTENANCE	1,500	1,500
6320	BUILDINGS REPAIRS & MAINTENANCE	5,000	5,000
6317	TML/TPS (LIABILITY INS)	12,000	20,000
	IPAD'S & ATT BILL FOR SERVICE		10,500
6209	BIS CONSULTING (CAD WEBSITE, FORMS & TNT& BACKUPS & IT MAINTENANCE)	32,000	35,000
6302	PROFESSIONAL DUES (TDLR, TAAD, TAAO)	4,000	4,000
6307	SERVICE CONTRACTS	7,000	7,000
6309	TEXAS WORKFORCE COMMISSION	3,500	3,500
6323	PICTOMETRY (2-year Refresh: 3" cities and 6" rural)	34,000	47,800
	TOTAL EXPENDITURES	1,712,208	1,822,111

SALARY AND BENEFIT SCHEDULE

POSITIONS	CLASSIFICATION	2025		
		ACTUAL 2024	PRELIMINARY 2025	BENEFITS
1	CHIEF APPRAISER	97,000	101,850	30,832
	IC HEALTH	11016.00		
	RPA,ITA,CCA,CTA LIFE	140.00		
	DENTAL	672.00		
	PENSION	15802.00		
	MEDICARE	1502.00		
	LONG/PAY	1700.00		
1	DEPUTY CHIEF APPRAISER	72,000	75,600	26,563
	DL HEALTH	11016.00		
	RPA LIFE	140.00		
	DENTAL	672.00		
	PENSION	11812.00		
	MEDICARE	1123.00		
	LONG/PAY	1800.00		
1	BOOKKEEPING/ACCOUNTING	60,500	63,525	23,261
	AT HEALTH	11016.00		
	RPA LEVEL3 LIFE	140.00		
	DENTAL	672.00		
	PENSION	9801.00		
	MEDICARE	932.00		
	LONG/PAY	700.00		
1	APPRAISER	42,000	44,100	20,615
	NY HEALTH	11016.00		
	level 2 LIFE	140.00		
	DENTAL	672.00		
	PENSION	7843.00		
	MEDICARE	744.00		
	LONG/PAY	200.00		

SALARY AND BENEFIT SCHEDULE CONTINUED

POSITIONS	CLASSIFICATION	ACTUAL		PRELIMINARY	2025	
		2024		2025	BENEFITS	
1	APPRAISER RG-RPA	HEALTH	11016.00	55,000	57,750	23,932
		LIFE	140.00			
		DENTAL	672.00			
		PENSION	10049.00			
		MEDICARE	955.00			
		LONG/PAY	1100.00			
1	APPRAISER MG Level 3	HEALTH	11016.00	43,000	45,150	20,893
		LIFE	140.00			
		DENTAL	672.00			
		PENSION	8004.00			
		MEDICARE	761.00			
		LONG/PAY	300.00			
1	APPRAISER JW LEVEL 4	HEALTH	11016.00	48,000	50,400	21,888
		LIFE	140.00			
		DENTAL	672.00			
		PENSION	8821.00			
		MEDICARE	839.00			
		LONG/PAY	400.00			
1	APPRAISER AC LEVEL 3	HEALTH	11016.00	43,000	45,150	20,893
		LIFE	140.00			
		DENTAL	672.00			
		PENSION	8004.00			
		MEDICARE	761.00			
		LONG/PAY	300.00			

SALARY AND BENEFIT SCHEDULE CONTINUED

POSITIONS	CLASSIFICATION		ACTUAL 2024	PRELIMINARY 2025	2025 BENEFITS
1	DEEDS/EXEMPTION CLERK		50,000	52,500	22,469
	KL HEALTH	11016.00			
	RTA LIFE	140.00			
	DENTAL	672.00			
	PENSION	8256.00			
	MEDICARE	785.00			
	LONG/PAY	1600.00			
1	CLERICAL SUPPORT			38,000	17,794
	HEALTH	11016.00			
	LIFE	140.00			
	DENTAL	672.00			
	PENSION	5357.00			
	MEDICARE	509.00			
	LONG/PAY	100.00			
1	COMMERCIAL APPRAISER		55,000	57,750	23,349
	TR HEALTH	11016.00			
	RPA LIFE	140.00			
	DENTAL	672.00			
	PENSION	9973.00			
	MEDICARE	948.00			
	LONG/PAY	600.00			
1	APPRAISER			44,100	20,601
	MJ HEALTH	11016.00			
	LEVEL 2 LIFE	140.00			
	DENTAL	672.00			
	PENSION	7829.00			
	MEDICARE	744.00			
	LONG/PAY	200.00			

*Clerical and Appraiser postions where created from Director of Appraiser salary

SALARY AND BENEFIT SCHEDULE CONTINUED

POSITIONS	CLASSIFICATION		ACTUAL	PRELIMINARY	2025	
			2024	2025	BENEFITS	
	EXEMPTIONS /ARB CLERK					
	LG	HEALTH	11016.00	47,740	50,127	22,539
		LIFE	140.00			
		DENTAL	672.00			
		PENSION	7955.00			
		MEDICARE	756.00			
		LONG/PAY	2000.00			
1	CLERICAL SUPPORT		40000	42,000		19197
	JP	HEALTH	11016			
		LIFE	140			
		DENTAL	672			
		PENSION	6455			
		MEDICARE	614			
		LONG/PAY	300			
SUB TOTAL			670,481	727,500	768,002	314,826
ESTIMATED 10% INCREASE IN BENEFITS						31,483
SBS ADMINISTRATIVE						1000
MERIT PAY INCREASE (Including Benefits)						30,000
TOTAL				768,002		377,309

PRO RATA SHARE

WILSON COUNTY APPRAISAL DISTRICT					
2024 BUDGET					\$1,710,208
JURISDICTION:	2022	PERCENT	ALLOCATION	QUARTERLY PAYMENT	
WILSON COUNTY	\$20,840,432	0.23518	\$402,207.13	\$100,551.78	
FLORESVILLE ISD	\$21,845,449	0.24652	\$421,603.32	\$105,400.83	
LA VERNIA ISD	\$19,202,657	0.21670	\$370,599.11	\$92,649.78	
POTH ISD	\$5,077,616	0.05730	\$97,994.77	\$24,498.69	
STOCKDALE ISD	\$3,800,463	0.04289	\$73,346.53	\$18,336.63	
FALLS CITY ISD	\$434,245	0.00490	\$8,380.65	\$2,095.16	
NIXON SMILEY CISD	\$580,733	0.00655	\$11,207.78	\$2,801.94	
FLORESVILLE CITY	\$2,547,698	0.02875	\$49,168.96	\$12,292.24	
LA VERNIA CITY	\$275,570	0.00311	\$5,318.33	\$1,329.58	
POTH CITY	\$275,806	0.00311	\$5,322.88	\$1,330.72	
STOCKDALE CITY	\$222,755	0.00251	\$4,299.03	\$1,074.76	
ELMENDORF CITY	\$7,017	0.00008	\$135.42	\$33.86	
ECLETO WATER	\$4,029	0.00005	\$77.76	\$19.44	
WILSON CO HOSPITAL	\$4,770,820	0.05384	\$92,073.80	\$23,018.45	
NIXON HOSPITAL	\$9,952	0.00011	\$192.07	\$48.02	
EVERGREEN UWC DIST	\$248,621	0.00281	\$4,798.23	\$1,199.56	
SARA	\$912,025	0.01029	\$17,601.50	\$4,400.38	
NIXON CITY	\$65,926	0.00074	\$1,272.33	\$318.08	
ESD #1	\$1,724,258	0.01946	\$33,277.09	\$8,319.27	
ESD#2	\$745,784	0.00842	\$14,393.16	\$3,598.29	
ESD #3	\$1,998,839	0.02256	\$38,576.33	\$9,644.08	
ESD #4	\$1,746,599	0.01971	\$33,708.25	\$8,427.06	
ESD #5	\$1,277,429	0.01442	\$24,653.57	\$6,163.39	
TOTAL LEVY	\$88,614,723	1.00000	\$1,710,208	\$427,552	
				X 4 QUARTERS =	
				\$1,710,208	

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Wilson County Appraisal District

July 26, 2024

All Taxing Jurisdictions:

Enclosed is a copy of the **Approved Reappraisal Plan** for the 2025 & 2026 year. A public hearing was held on Friday, July 26, 2024 at 8:00 am. at the Wilson County Appraisal District, 1611 Railroad Street, Floresville, TX.

Per Sec. 6.05 of the Texas Property Tax Code, the Board of Directors of the Appraisal District shall hold a public hearing to consider the proposed reappraisal plan. Upon their approval, a copy of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller's office.

I wish to express the District's appreciation for your support and if we can be of assistance please feel free to contact us at your convenience.

Sincerely,

Jennifer A. Coldewey, RPA, RTA,CCA, CTA

Chief Appraiser

Attachment: 2025 & 2026 Preliminary Reappraisal Plan

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INTRODUCTION

The Wilson County Appraisal District (Wilson CAD or CAD) has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The WILSON CAD is a political subdivision of the State of Texas created for schools. Cities and special districts pursuant to Senate Bill 621, which was passed by the 66th Legislative in 1979. HJR 98, approved by the voters in November 1980 as proposition 3 on the general election ballot amending Article VIII, Section 18 of the Texas Constitution, was implemented by the passage of HB30 in 1981, which mandated counties to participate in the appraisal districts. HB30 became effective August 14, 1981. The WILSON CAD commenced operations in 1980 and that year furnished their first appraisal roll for each taxing jurisdiction within the boundaries of the WILSON CAD. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five-member board of directors, appointed by the taxing units within the boundaries of WILSON CAD, constitutes the district's governing body. The Chief Appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property appraisal, to be used by the taxing units in the calculation of taxes, and exemption administration for 23 jurisdictions or taxing units in the WILSON CAD. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable and religious organizations and numerous others identified in Chapter 11 of the Texas Property Tax Code.

EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

Passage of S.B. 1652 amended the Tax Code to require a written (biennial) reappraisal plan. The following details the changes to the Tax Code:

The Written Plan

Section 4.05, Tax Code, is amended by adding subsection (1) to read as follows:

- (1) To ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.08 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 45 days of the approval date.

Plan for Periodic Reappraisal

Subsections (a) and (b), Section 25.08, Tax Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the Board of Directors under section 4.05 (1).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:
 - (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

- (2) Identifying and updating relevant characteristics of each property in the appraisal records;
- (3) Defining market areas in the district;
- (4) Identifying property characteristics that affect property value in each market area, including;
 - (a) The location and market area of the property;
 - (b) Physical attributes of property, such as size, age, and condition;
 - (c) Legal and economic attributes; and
 - (d) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

REVALUATION DECISION (REAPPRAISAL CYCLE)

The Wilson CAD by the terms of this plan will reappraise all property in the district at least once every three years. In an attempt to minimize staffing and costs, approximately one-third of the properties to be reappraised in the three-year cycle, shall be reappraised each year. Tax year 2025 and 2026 are considered reappraisal years during which approximately two-thirds of the properties within the county shall be reappraised. 2025 reappraisal will begin in the fall of 2024.

SEE ATTACHMENT "A"

REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. **Performance Analysis** – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers.
2. **Analysis of Available Resources**- staffing and budget requirements for tax year 2024 are detailed in the 2024 budget, as adopted by, the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Information Systems (IS) support is detailed with “year” specific functions identified and system upgrades scheduled. Existing maps and data requirements are specified and updates scheduled.
3. **Planning and Organization**—a calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2025 and 2026 (see attachment “A”). Production standards for field activities are calculated and incorporated in the planning and scheduling process.
4. **Mass Appraisal System**- Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required.
5. **Data Collection Requirements** – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year included new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of universe of properties on a specific cycle and field or office verification of sales data and property characteristics.
6. **Pilot study by tax year**- new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas.

7. Valuation by tax year- using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies.
8. The Mass Appraisal Report – each tax year the tax code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 – 8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of USPAP. This written reappraisal plan is attached to the report by reference.
9. Value defense- evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

Personnel Resources

The Office of the Chief Appraiser is responsible for the oversight of all operations of the appraisal district including the overall planning, organizing, staffing, coordination, and controlling of district operations. In addition, the Chief Appraiser serves as the head of the administration department planning, organizing; direction and controlling the business support functions related to human resources, budget, finance records management, purchasing, fixed assets, facilities and personal property accounts. The property types appraised include agricultural, commercial, residential and business personal property.

The district's appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of License and Regulation (TDLR).

The appraisal district staff consists of fourteen (14) full time employees with the following classifications:

- 1 – Chief Appraiser
- 1 – Deputy Chief Appraiser
- 1 – Administrative Assistant
- 7 – Appraisers (real & personal)
- 4 – Support, customer service, clerical and other

REAL PROPERTY VALUATION

In accordance with Sec. 11.01 of the Texas Property Tax Code, the Wilson County Appraisal District strives to discover, appraise, and assess all taxable property within the jurisdictions served by the WCAD.

Each parcel shall be appraised including all determinable improvements, factors, and conditions affecting value of the property as a whole.

Improvements, as defined in Sec. 1.04 (3), includes any structures affixed to the land that is not readily, reasonably, and immediately portable. As such, the structure adds value to the property and would be typically included in any sale of the property as a whole. This application includes, but is not limited to:

- 1) Swimming pools
- 2) Patios,
- 3) And storage buildings or units, regardless of its permanent attachment or lack thereof to the land by means of metal tie-downs, or anchorage to a foundation.

Mobile or Manufactured Homes can be either Real Estate or Tangible Personal Property depending on the ownership of the land to which the structure is affixed, and / or the status of the Title or the Statement of Ownership & Location (SOL) as determined by the Texas Department of Housing and Community Affairs. In either case, Mobile or Manufactured Homes are taxable under Sec. 11.14 of the Texas Property Tax Code. With proper proof of ownership, Mobile or Manufactured Homes are eligible to apply for Residential Homestead Exemption.

Fences (residential, commercial, or agricultural), are considered appurtenances to the land and are included in the value of the site.

Square foot measurements of each type of building are based on the perimeter measurements of that building. Schedule values are originally based on locally modified construction cost, adjusted over time by market conditions determined by sales.

RATIO STUDY OVERVIEW

In order to evaluate the accuracy of the schedule values, sales information is collected throughout the year. Improvements and Land Schedule values are determined by the sales information collected throughout the year. Information is gathered from multiple sources such as real estate offices, other appraisal districts, state reviews and property owners who choose to disclose their sale price. All credible information is included in the sales records and confirmation is attempted. **

Each sale is analyzed to determine that conditions of the sale. Any sale determined to not be an "arm's length" transaction is then omitted from the final study. Several criteria are considered including, but not limited to: special or unusual financing terms, motivations of the buyer and seller, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study.

A statistical analysis of each class of property is conducted using the available, credible sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable coefficient of dispersion (COD). Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population.

Once a median value indicates that a particular class of property needs adjustments, and the COD value reflects a consistent result, schedule value is recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties within that category are then recalculated and submitted for notification.

A similar process is used to determine whether any neighborhood factors are needed.

** Sale price and date may be disclosed to property owners or their agents for use at their protest hearings. The physical sales data provided to the Wilson County Appraisal District is confidential and must be withheld from open records request under section 552.101 of the Government Code in conjunction with Section 22.27 of the Tax Code.

RATIO STUDY PROCEDURES

I. Collect and Post Sales Data

- A. Solicit sales information from all new property owners through sales letters and / or personal contact.
- B. Collect sales information from outside appraisers and from fee appraisals presented
- C. Utilize sales information from Comptroller's office.
- D. Post sales information to the sales database
 - 1. Record actual sale price.
 - 2. Note unusual financing
 - 3. Note non-arm's length participants
 - 4. Initiate frozen characteristics/ partial sale codes if necessary
 - a) Imminent construction can bias any later analysis by including values not part of the original transaction
 - b) Sale including only a portion of the property described can also produce skewed results.

II. Preliminary Analysis

- A. Run sales analysis (by class) which includes any and all sales collected to date
- B. Note median result and COD
- C. Examine each sale included
 - 1) Compare sale ratio to median results
 - 2) Ratios substantially higher or lower than the median result are singled out for further, in depth analysis
 - a) Note seller- financial institutions, known real estate opportunist, probates, known persons who finance their own property
 - b) Note buyer-financial institutions, known real estate opportunist, and re-location companies
 - c) Examine deed records to confirm "arm's length" violations not evident from examination of buyer and seller
 - i. Contract for deed
 - ii. Assumption of previous note
 - iii. Atypical financing
 - d) Re- inspects properties to rule out any physical differences from the current property records.
- D. Adjust original data set

- 1) Omit sales that are not arm's length
- 2) Adjust sales values for time or financing if possible
- 3) Adjust appraisal value for physical differences

III. Secondary Analysis

- A) Run sales analysis (by class and neighborhood) utilizing information from preliminary analysis
- B) Note median result and COD
 - 1) Median value may or may not change significantly
 - 2) COD value should improve
- C) Note sample size
 - 1) Compare number of sales within the class to the perceived number of total properties within the class
 - 2) From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
- D) Attempt to increase sample size- if- necessary
 - 1) Utilize time adjustments if determinable
 - 2) Keep in mind marketing time for local market and any trends
 - 3) Be careful to not include more sales just for sales sake
 - 4) Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments
- E) Apply results of analysis to current records
 - 1) Any class whose median value is **NOT SIGNIFICANTLY** different from 1.00 does not require adjustments
 - 2) Any class whose median value indicates that an adjustment is necessary should be analyzed
 - (a) Look at typical depreciation (age/ condition) for that class as reflected in the sales analysis
 - (b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
 - (c) Apply the calculated increase to the database
 - 3) Repeat procedure for all classes determined to need adjustment
- F) Run analysis again to test results

IV. Shared Appraisal District Boundaries

Per HB 1010, effective 1/1/08, **COUNTY LINE BECOMES APPRAISAL DISTRICT BOUNDARIES.** This means the election of Board of Directors will be conducted under new boundaries and the voting entitlement for each taxing unit will be calculated only on the taxes imposed by that taxing unit. As of 2008 overlapping jurisdiction (which overlaps into our county)

will now be participating in the nominating and voting of Board of Directors in Wilson well as the approval of the CAD budget.

BUSINESS PERSONAL PROEPRTY VALUATION

This type of property consists of tangible personal property owned by a business or individual for the purpose of producing an income. Other tangible personal property is exempt according to Sec 11.14(a) of the Texas Property Tax Code. The Uniform Standards of Professional Appraisal practice define personal property as "identifiable portable and tangible objects which are considered by the general public as being "personal" e.g. furnishings, artwork, antiques, gems and jewelry, collectibles, machinery, and equipment; all property that is not classified as real estate". The Texas Property Tax Code (Sec. 1.04(5)) defines tangible personal property as " ... personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value." The Texas Property Tax Code (Sec 1.04(4)) define personal property as "... property that is not real property."

Wilson CAD is to reappraise this type of property annually. The completed appraisals are all retrospective in nature. The purpose of the appraisal is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec 1.04). "Market Value" means the price at which a property would transfer for cash or its equivalent under prevailing market condition if:

- A. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser:
- B. Both seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restriction on its use; and
- C. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

A separate definition of the value of inventory is found in the Texas Property Tax Code (Sec. 32.12(a)) "... the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business". Additionally, some inventories may qualify for appraisal as of September 1 in accordance with the provisions of Texas Property Tax Code Sec. 23.12 (f).

The appraisal results will be used as the tax base upon which a property tax will be levied. Personal property is normally re-inspected annually.

The Wilson CAD appraisers are experienced appraisers who are knowledgeable in all three approaches to value. Personal property staff stays abreast of current trends affecting personal

property through review of published materials attendance at conferences, course work, and continuing education. All personal property appraisers are registered with the TDLR.

DATA COLLECTION

Data on the subject properties is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes which require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports, and through analysis of comparable properties. Due to the multitude of personal property types, there is no standard data collection form or manual.

VALUATION APPROACH

Personal property is appraised using replacement/ reproduction cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Depreciation is calculated on the age / life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if unitization and income data for the subject property justify such. Income approach model (direct capitalization and discounted cash flow) are also used when economic and / or subject property income information is available. Capitalization and discount rates are based on published capital costs for the industry of the subject property. A value estimate derived from an income approach model which capitalized the operating income of a business must be reduced by the value of any real property in order to arrive at the value of the operating personal property. A market data model based on typical selling prices per item or unit of capacity is also used when appropriate market sales information is available. In the case of some personal property types, such as licensed vehicles, market data from published pricing guides is used to construct a market value model. In other cases, models are based on sales information available through published sources or through private sources.

VEHICLES

An outside vendor provides Wilson CAD with a listing of vehicles within Wilson County. Other sources of data include property owner renditions and field inspections.

LEASED AND MULTI-LOCATION ASSETS

The primary source of leased and multi- location assets is property owner renditions of property and field inspections.

INDUSTRIAL UTILITY AND MINERAL VALUATION

Appraisal Responsibility

Wilson County Appraisal District maintains a contract with the appraisal firm Thomas Y. Pickett and Co. Inc., for the primary responsibility of developing fair, uniform market values for industrial properties located within the boundaries of Wilson CAD. This firm is also responsible for the valuation of all tangible general industrial personal property in Wilson County Appraisal District.

Appraisal Resources

- **Personnel-** Staff of Thomas y. Pickett., 16415 Addison Rd., Suite 700, Addison, TX, 75001
- **Data-** Details of their appraisals are available from that appraisal firm.

TREATMENT OF HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property that receives a homestead exemption; increases in the taxable value of that property are "capped". The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSOR of:

- A) The market value; or
- B) The preceding year's appraised value;
 PLUS 10 percent for each year since the property was re-appraised;
 PLUS the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the following year. In that following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. However, in the year following a sale, they are reappraised at market value.

Market and Cost Reconciliation and Valuation

The replacement cost new of property improvements (RCN) less accrued depreciation (AD) plus land value (LV) equals market value (MV). As the cost approach separately estimates both land and building value. Neighborhood analysis of the market sales is used to achieve an acceptable sale ratio or level of appraisal. Market factors are developed from appraisal statistics provided from market analysis and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The district's primary approach to the valuation of properties used a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

Whereas, in accordance with the cost approach, the estimated market value (MV) of the property equals the land value (LV) plus contributory values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered. These markets, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across jurisdiction. Whereas, in accordance with the Market Approach, the estimated market value (MV) of the property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property. For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution. This analysis for the hybrid model is based on both the cost and market approaches as a correlation of indications of property valuation. A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to the total property value. The measure of change for this property component can best be reflected and based in the annualized accrued depreciation rate. This cost related factor is most appropriately measured by sales of similar property. The market approach, when improvements are abstracted from the sale price, indicates the depreciated value of the improvement component, in effect, measuring change in accrued depreciation, a cost factor. The level of improvement contribution to the property is measured by abstraction of comparable market sales, which is the property sale less land value.

The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes. This evaluation of cost results in the depreciated value of the improvement component based on age and condition. The evaluation of this market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluated a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 95% to 105% to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If the reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction of property components allows the appraiser to focus on the rate of change for the improvement contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement component. This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement

Component from the adjusted sale price for a property indicated the effect of overall market suggested influences and factors on the price of improvements that were part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost new of the improvement indicated any loss in value due to accrued forms of physical, functional, or economic obsolescence. This is a market driven measure of accrued depreciation and result in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicated the trending of this rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculated the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sales ratio. After an acceptable level of appraisal is achieved within the sales sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sales prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus production more representative and supported values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised values against overall trends as exhibited by the local market, and finally, for the school district as a whole.

Defined Market Areas of Wilson County

Personal Property Market Areas:

Market areas for personal property are generally local or regional in scope. For Wilson County personal property market area is county wide having no definite distinction between school district and municipal boundaries. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

Market Areas:

Municipalities

Wilson County has four different market areas for the municipalities within the county. The City of Floresville is the county seat containing the court house and county offices, it is the largest of the municipalities and has more economic, commercial and industrial influences. The City of Floresville also has the largest residential population of the municipalities with considerably more sales. The City of La

Vernia has a considerably higher average appraised value of residential properties than the other municipalities in the county and is therefore considered to have the strongest residential market of the municipalities within the county. The City of Poth and the City of Stockdale are very similar in average appraised value of residential properties and market influences. These two cities are considerably farther from Greater San Antonio area and as a result they have the least average appraised market value and residential growth. The CAD will conduct ratio studies calculating measures of central tendencies for each market area possible.

School Districts

Wilson County has six school districts that reside in or partially overlap into the county boundaries. The school district of Floresville I.S.D., La Vernia I.S.D., Poth I.S.D. and Stockdale I.S.D. follow the same tendencies as their corresponding municipalities with Floresville I.S.D. being the largest and strongest with the industrial and commercial market, La Vernia I.S.D. with the strongest residential market and Poth I.S.D. and Stockdale I.S.D. having the least growth among the four. Falls City I.S.D. and Nixon C.I.S.D. do not have considerable enough presence in Wilson County to determine any market influence and are compared to Poth I.S.D. and Stockdale I.S.D. respectively. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

Rural Areas

Rural properties are considered as properties that are not located within the boundaries of a municipality or subdivision and the market areas for these are distinguished by school district boundaries. The CAD will conduct ratio studies calculating measures of central tendencies for each market when possible.

ASSUMPTIONS AND LIMITING CONDITIONS

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisal, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property ever year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents has been obtained by members of the CAD staff or other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.

Certification Statement:

"I Jennifer A. Coldewey, Chief Appraiser for Wilson County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."

Jennifer A. Coldewey, RPA, RTA, CCA, CTA
Chief Appraiser

ATTACHMENT "A"

WILSON COUNTY APPRAISAL DISTRICT

3 YEAR RE-APPRAISAL OBJECTIVE

2023—All Floresville Cities, neighborhoods & abstracts (including rechecks)

(INCLUDING RECHECKS) TOTAL PARCELS YEAR 1 - 17500

Year 1-2025

**Poth, Stockdale, Falls City & Nixon areas
(INCLUDING RECHECKS)**

Total Parcel Count – 8,614

Year 2-2026

**ALL LA VERNIA CITIES, ABSTRACTS AND NEIGHBORHOODS
(INCLUDING RECHECKS)**

TOTAL PARCEL YEAR 2 – 9,497

Year 3-2027

**ALL FLORESVILLE CITIES, NEIGHBORHOODS & ABSTRACTS
(INCLUDING RECHECKS)**

TOTAL PARCEL YEAR 3 - 15,144

**YEAR 2025- POTH ISD, STOCKDALE ISD, NIXON ISD AND
FALLS CITY ISD**

POTH SUBS

S0669 DOUBLE R RANCH
 S0674 DUNHAM ACRES
 S0818 NORTHRIDGE
 S0876 RIDGEWOOD RANCH
 S0880 RANCHO ALEGRE
 S0884 RANCHO SEGUNDO
 S0898 ROSSER SUB
 S0929 SOUTHWIND ACRES
 S0937 TIERRA DEL SENOR SUB
 S0959 WESTWOOD SUB
 S0992 ROBE RANCH (ARB)
 S4600 ALBERT SUB
 S4620 BRADEN ADDN
 S4690 FAHR ACRES SUB
 S4691 HIGHLAND MEADOWS SUBDIVISION
 S4725 GREEN & HOUSTON SUB
 S4728 GUEVARA ADDN
 S4748 JOY BUSINESS PARK
 S4750 KOSAREKS SUB
 S4805 MOCZYGEMBA SUB
 S4812 MONKHOUSE ESTATES
 S4816 NORTH VIEW SUB
 S4847 PARKVIEW SUB
 S4852 PLAINVIEW ESTATES
 S4859 POTH SUB
 S4860 POTH NEW TOWN
 S4865 POTH OLD TOWN
 S4884 RICHLAND HERITAGE SUB
 S4888 RICHTER ESTATES
 S4900 SCHRIEWER ADDN
 S4950 MARY VOGES SUB
 S4955 WALTER R VOGES SUB

STOCKDALE SUBS

S0586 COUNTRY LIVING MOBILE HOME PARK
 S0600 ALUM CREEK VIEW ESTATES
 S0620 BRAHMA ESTATES
 S0622 BROOKHILL SUB
 S0624 BRODE RANCH
 S0634 CIBOLO CREEK RANCHETTES
 S0681 EMERALD ESTATE
 S0683 ECLETO CREEK RANCHETTES SUB
 S0713 FORMER VICTORIA BRANCH RR
 S0723 GOLDEN POND (ARB/UNRECORDED) SUB
 S0738 HILLSIDE ESTATES
 S0745 J N KOENING SUB
 S0758 LAKE VALLEY ESTATES
 S0760 LAS PALOMAS COUNTRY CLUB EST
 S0770 LONGHORN RANCH
 S0822 OAK BEND ESTATES
 S0845 PANDORA
 S0846 PALOMINO MEADOWS
 S0918 SOUTHFORK MEADOWS
 S0921 SUNSET HILLS (UNRECORDED)
 S0923 SUTHERLAND HILLS ESTATES
 S0926 SUNBELT ESTATES (ARB)
 S0933 THE MEADOWS AT QUAIL RUN
 S0967 WOODLAND ESTATES
 S0968 WINDMILL RANCH EST
 S5000 CITY OF STOCKDALE
 S5589 SMITHEY MH PARK
 S5595 STOCKDALE BUSINESS PARK
 S5717 FREE TIMBER MEADOWS (STOCKDALE)
 S5800 ZEPADA ADDN

YEAR 2025

STOCKDALE ISD

ABST	ABST	ABST	ABST
A0020	A0157	A0281	A0542
A0028	A0164	A0282	A0545
A0036	A0165	A0283	A0546
A0037	A0180	A0287	A0557
A0038	A0184	A0291	
A0039	A0185	A0294	
A0041	A0186	A0297	
A0042	A0188	A0299	
A0044	A0189	A0300	
A0053	A0190	A0318	
A0054	A0191	A0325	
A0065	A0192	A0333	
A0069	A0195	A0344	
A0073	A0199	A0345	
A0076	A0200	A0347	
A0080	A0204	A0350	
A0081	A0207	A0356	
A0084	A0208	A0357	
A0093	A0209	A0358	
A0095	A0210	A0362	
A0109	A0215	A0363	
A0110	A0217	A0364	
A0111	A0218	A0366	
A0114	A0236	A0381	
A0116	A0238	A0388	
A0117	A0239	A0398	
A0118	A0240	A0406	
A0120	A0247	A0408	
A0124	A0248	A0419	
A0125	A0250	A0439	
A0130	A0252	A0445	
A0132	A0253	A0449	
A0133	A0257	A0473	
A0140	A0258	A0481	
A0142	A0263	A0488	
A0143	A0264	A0492	
A0145	A0267	A0494	
A0146	A0268	A0499	
A0147	A0270	A0505	
A0148	A0271	A0520	
A0152	A0273	A0523	
A0153	A0274	A0528	
A0155	A0279	A0535	
A0156	A0280	A0541	
			<u>NIXON ISD</u>
			<u>OVERLAP</u>
			A0041
			A0048
			A0049
			A0064
			A0084
			A0100
			A0138
			A0141
			A0180
			A0235
			A0254
			A0265
			A0272
			A0295
			A0310
			A0316
			A0339
			A0341
			A0342
			A0343
			A0352
			A0353
			A0419
			A0450
			A0456
			A0466
			A0468
			A0471
			A0517
			A0518
			A0519
			A0525
			A0527
			A0539
			A0540
			A0547
			A0550
			A0559

YEAR 2025 (CONT'D)

POTH ISD ABSTRACTS

ABST	ABST	ABST
A0003	A0187	A0387
A0004	A0198	A0400
A0013	A0202	A0401
A0017	A0216	A0402
A0018	A0219	A0403
A0025	A0220	A0404
A0029	A0246	A0405
A0040	A0249	A0409
A0043	A0259	A0412
A0046	A0260	A0413
A0053	A0262	A0415
A0065	A0263	A0416
A0074	A0276	A0417
A0089	A0288	A0418
A0090	A0293	A0420
A0092	A0298	A0422
A0096	A0302	A0423
A0098	A0303	A0429
A0099	A0304	A0430
A0104	A0305	A0432
A0105	A0306	A0436
A0106	A0307	A0537
A0107	A0308	A0543
A0108	A0309	A0548
A0112	A0311	A0560
A0113	A0312	A0570
A0118	A0321	
A0119	A0322	
A0123	A0324	
A0127	A0329	
A0128	A0330	
A0129	A0331	
A0131	A0334	
A0135	A0335	
A0139	A0336	
A0158	A0349	
A0159	A0359	
A0160	A0360	
A0161	A0367	
A0162	A0369	
A0163	A0374	
A0179	A0378	
A0181	A0385	
		<u>FALLS CITY ISD</u>
		A0018

YEAR 2026

LA VERNIA ISD ATRACTS / CITIES / ALL NEIGHBORHOODS

(DOES NOT INCLUDE OVERLAP INTO GUADALUPE CO.)

ABST

ABST

A0002	A0351
A0002-02	A0365
A0007	A0373
A0008	A0375
A0008-02	A0392
A0009	A0411
A0015	A0427
A0016	A0431
A0022	A0442
A0024	A0460
A0033	A0483
A0056	A0490
A0057	A0496
A0075	A0500
A0082	A0509
A0088	A0512
A0115	A0515
A0122	A0532
A0137	A0533
A0144	A0538
A0149	A1019
A0151	A1032
A0152	A1038
A0169	A1043
A0170	A1089
A0171	A1092
A0172	A1124
A0196	A1126
A0201	A1127
A0206	A1183
A0222	A1222
A0231	A1229
A0237	A1280
A0285	A1317
A0286	A1335
A0290	A1336
A0290-01	A1340
A0301	A1342
A0313	A1354
A0317	A1364
A0323	A1442
A0328	A1448
A0346	A1454
A0348	A1496
	A1497

S2906
S3557

S0583 KELSEY PARKWAY
 S0587 SUN COUNTRY MOBILE HOME ESTATES
 S0815 BIG OAK ESTATES
 S0816 BLITZ'S HAVEN
 S0621 BRIDGE WATER RANCH
 S0627 C & C CROSSING
 S0630 CARPENTER RIDGE SUB
 S0631 CIBOLO RIDGE
 S0635 CLEVELAND'S CORNER SUBDIVISION
 S0639 COLIBRO CREEK SUBDIVISION
 S0640 COPPER CREEK ESTATES
 S0641 COUNTRY HILLS
 S0643 COUNTRY ACRES
 S0644 COUNTRY ESTATES
 S0645 COUNTRY OAKS SUB
 S0646 COUNTRY PLACE
 S0648 COUNTRY TRAILS
 S0650 COUNTRY WOODS SUB
 S0665 DEER PARK ACRES
 S0667 DEER RIDGE ESTATES
 S0670 DODGEN SUB
 S0676 EDEN CROSSING
 S0684 ELM COUNTRY ESTATES
 S0685 ENCHANTED OAK ESTATES
 S0688 ESTATES OF QUAIL RUN
 S0713 FORMER VICTORIA BRANCH RR
 S0724 GREAT OAKS SUB
 S0727 HAESE SUB
 S0729 HOMESTEAD SUB
 S0731 HOME PLACE
 S0732 HICKORY HILLS SUB
 S0736 HIDDEN FOREST
 S0741 HONDO RIDGE SUB
 S0746 JACOBS ACRES
 S0755 KOTHMANN SUB
 S0757 LEGACY RANCH
 S0758 LAKE VALLEY ESTATES
 S0760 LAS PALOMAS COUNTRY CLUB EST
 S0765 LOMA VISTA ACRES
 S0770 LONGHORN RANCH
 S0792 LOST TRAILS SUB
 S0798 MESQUITE RUN
 S0802 MILLERS CROSSING
 S0803 MILLERS COVE
 S0813 MOSS WOODS SUB
 S0830 OAK HILLS DEVELOPMENT
 S0832 OAK HOLLOW ESTATES

S0833 OAK HOLLOW PARK
 S0834 ONE-TEN RANCH
 S0839 OAK TREE SUB
 S0840 OAK PARK DEVELOPMENT
 S0843 OLD RANCH FARMS SUB
 S0844 OAK VALLEY SUB
 S0855 PRESIDENTS PARK
 S0870 POST OAK HILLS RANCHETTES
 S0875 PULMAN ACRES
 S0881 RANCH COUNTRY SUB
 S0893 REDEMPTION SUBDIVISION
 S0886 RIATA ESTATES
 S0895 ROLLING HILLS SUB
 S0899 ROSEWOOD
 S0901 ROPERS RANCH
 S0903 SENDERA CROSSING
 S0912 SHADOW WOODS SUB
 S0914 SPRING VALLEY SUB
 S0922 SOUTH PARKWAY
 S0924 STANTEEN CROSSING
 S0928 STALLION RIDGE ESTATES
 S0933 THE MEADOWS AT QUAIL RUN
 S0936 THE MEADOWS
 S0941 TIERRA ROBLES
 S0944 TWIN OAKS SUB
 S0947 THE RESERVE AT LEGACY RANCH
 S0948 VINTAGE OAKS RANCH
 S0952 WESTFIELD RANCH
 S0965 WILDWOOD RANCH SUB
 S0966 WOOD CREEK SUB
 S0970 WOOD VALLEY ACRES
 S0971 WOODLANDS SUBDIVISION
 S3000 CITY OF LA VERNIA
 S3100 AUGUST MOCZYGEMBA ENTERPRISES
 S3641 CAYETANO VILLAS OF LA VERNIA
 S3642 COUNTRY GARDENS
 S3650 DEN SITE RESTAURANT ADDN
 S3652 DRY HOLLOW SUBDIVISION
 S3670 IMMANUEL LUTHERAN CHURCH
 S3680 KOEPP CHEVROLET ADDITION
 S3702 LA VERNIA CROSSING
 S3801 MICAH POINT
 S3804 MILLER-RICHTER SUB
 S3838 OVERTON PARK SUB
 S3872 POST OFFICE PLAZA
 S3902 SADDLE RIDGE APTS
 S3904 SILVERADO HILLS COMMERCIAL PARK

S3906
S3957

SILVERADO HILLS SUB
WESTOVER SUB

S3959
S3958

WOODBIDGE COMMERCIAL
WOODBIDGE FARMS

YEAR 2027

50582
50583
50590

FLORESVILLE ISD

(DOES NOT INCLUDE OVERLAP INTO BEXAR CO.)

ABST	ABST	ABST	ABST
A0001	A0077	A0225	A0371
A0001-01	A0078	A0226	A03072
A0001-02	A0079	A0227	A0373
A0001-03	A0083	A0228	A0376
A0001-04	A0085	A0229	A0377
A0003	A0086	A0230	A0379
A0004	A0087	A0231	A0380
A0005	A0089	A0233	A0382
A0006	A0091	A0234	A0384
A0010	A0097	A0241	A0386
A0011	A0101	A0242	A0390
A0012	A0102	A0243	A0393
A0013	A103	A0244	A0397
A0014	A104	A0245	A0399
A0018	A105	A0251	A0410
A0018-23	A0117	A0255	A0421
A0019	A0121	A0256	A0424
A0021	A0126	A0261	A0428
A0023	A0134	A0266	A0433
A0025	A0135	A0267	A0437
A0026	A0136	A0269	A0447
A0027	A0150	A0270	A0457
A0030	A0154	A0277	A0464
A0031	A0166	A0278	A0470
A0032	A0167	A0281	A0472
A0034	A0174	A0282	A0486
A0035	A0175	A0283	A0487
A0042	A0176	A0284	A0493
A0043	A0177	A0288	A0495
A0045	A0178	A0289	A0498
A0047	A0182	A0292	A0504
A0051	A0183	A0319	A0508
A0052	A0187	A0320	A0524
A0058	A0193	A0326	A0526
A0060	A0194	A0327	A0530
A0061	A0196	A0328	A0554
A0062	A0197	A0332	A0556
A0063	A0203	A0337	A0558
A0066	A0205	A0340	
A0067	A0211	A0354	
A0068	A0213	A0355	
A0070	A0221	A0356	
A0072	A0223	A0368	
A0073	A0224	A0370	

FLORESVILLE SUBS

S0582 HOLIDAY RV PARK
 S0588 STANLEY ACRES
 S0590 OAK RIDGE MOBILE HOME PARK
 S0596 RIVERSIDE RANCH
 S0598 ABREGO LAKE SUB
 S0602 ARROWHEAD SUB
 S0603 HERITAGE FARMS
 S0612 BATESDA SUBDIVISION
 S0610 BENTWOOD SUB
 S0611 BLAYDES OF GRASS SUBDIVISION
 S0612 BETESDA SUBDIVISION
 S0617 BLUEBONNET ESTATES
 S0618 BLUEBONNET HILLS SUB
 S0619 BRANCHWATER ESTATES SUB
 S0625 CALAVERAS
 S0626 BUTTERFIELD RANCH EAST
 S0628 CANADA VERDE RANCHES
 S0629 CARRIZO RANCH SUB
 S0632 CIMARRON SUB
 S0633 CITY VIEW ESTATES
 S0638 CHAPARRAL RANCH SUBDIVISION
 S0651 COYOTE CROSSING
 S0653 CREEKVIEW NORTH
 S0654 CREEKVIEW SOUTH
 S0655 CREEKWOOD PARK SUB
 S0656 CVS #_0842
 S0660 DANSVILLE SUB
 S0671 DOVE CROSSING
 S0672 DOUBLE NN RANCH
 S0673 EAGLE CREEK RANCH
 S0686 ENCINO HILLS SUB
 S0687 ENCINO VIEJO ESTATES
 S0697 FAIRVIEW RANCHETTES SUB
 S0699 FLORES OAKS ESTATES
 S0713 FORMER VICTORIA BRANCH RR
 S0730 HADDOX HEIGHTS SUB
 S0733 HIGHLAND LOTS ADDN
 S0734 HILLTOP RANCH SUB
 S0735 INDEPENDENCE HILLS SUB
 S0737 HWY 181 MEDICAL OFFICE COMPLEX
 S0740 J P L SUB
 S0749 KAHN RANCH SUB
 S0761 LAS LOMAS RANCH
 S0762 LODI ESTATES
 S0763 LOMA PARK SUB
 S0764 LOMA FRESA
 S0790 LOS ENCINOS SUB

S0791 LOST SPRINGS RANCH
 S0793 MARIANA ACRES
 S0794 MARCELINA HILLS SUB
 S0797 MEADOW ESTATES
 S0807 MOCKINGBIRD HILL SUB
 S0815 NORTH 181 ADDN
 S0817 NORTHCREST SUB
 S0821 NUECES RANCH
 S0823 OAK FIELDS ESTATES
 S0834 ONE-TEN RANCH
 S0837 OAK MEADOWS SUB
 S0841 OAKS OF BENTWOOD
 S0842 OAKWOOD ESTATES
 S0851 PLEASANTON RANCH SUB
 S0853 PLEASANT ACRES
 S0854 PREMIER RANCH
 S0856 PRADERA RIDGE SUBDIVISION
 S0877 QUAIL RIDGE SUB
 S0897 RABBIT HILL SCHOOL SUBDIVISION
 S0879 RAYS RANCHES (ARB)
 S0883 REAVIS ADDN
 S0885 T D RIFE SUB
 S0887 RIDOUT ROAD RANCHETTES
 S0888 RICHARDSON SUBDIVISION
 S0889 ROAD RUNNER RANCH
 S0890 RILEY SUB
 S0892 RIO ALEGRE SUB
 S0896 ROSHA RANCH SUB
 S0902 SANDY OAKS SUBDIVISION
 S0902 SANDY ROCKS SUBDIVISION
 S0905 SEVEN OAKS SUB
 S0907 SHADY OAKS ESTATES
 S0908 SHANNON RIDGE
 S0911 SHAROD RANCH
 S0913 SOUTHWOOD OAKS SUB
 S0925 SUTHERLAND SPRINGS NEW TOWN
 S0927 SERENITY RANCH ESTATES
 S0930 SUTHERLAND SPRINGS OLD TOWN
 S0931 TACKITT HEIGHTS SUB
 S0932 TACKITT SUB
 S0934 TERRACE HILL FARMS
 S0938 THE ESTATES OF EAGLE CREEK
 S0939 THE HEIGHTS AT WHISPERING OAKS
 S0940 TOWER LAKE ESTATES
 S0941 TIERRA ROBLES
 S0942 TWIN LAKES SUB
 S0943 ULLMANN SUBDIVISION

S0945 VANAMAN SUB
S0946 TRIPLE R RANCH
S0998 VILLAS LAS FLORES SUB
S0949 VELA PLAT
S0962 WHISPERING OAKS
S0964 WHITEWING VISTA
S0969 WISEMAN ACRES (ARB)
S0970 WOOD VALLEY ACRES
S0971 WOODLANDS SUBDIVISION
S0972 W/E SUBDIVISION
S0990 97 RANCH
S0991 SOUTH BREEZE ESTATES
S0994 ST GEORGE ESTATES
S0995 SOUTH BREEZE ESTATES PHASE II (ARB)
S0996 TOWER HILL ESTATES
S2581 FOUR D MOBILE HOME ESTATES
S2585 COUNTRYSIDE MOBILE HOME PARK
S2601 AUSTRALIA SUB
S2605 BELLAIRE ESTATES
S2621 BRIAR PARK SUB
S2630 CANFIELD ADDN
S2633 CHAMPIONS AT RIVER BEND
S2635 CLOVER RIDGE SUB
S2647 COUNTRY RIDGE
S2668 DEVORA ADDN
S2670 DURAN SUBDIVISION
S2675 EAST 97 ADDN
S2680 EAST HEIGHTS SUB
S2695 FAIR PARK SUB
S2700 FIRST & PEACH ADDN
S2705 FLORESVILLE OLD TOWN
S2710 FLORESVILLE SECTIONS
S2719 FERNANDEZ SUBDIVISION
S2720 FRICK MANOR SUB
S2775 JUAN LONGORIA SUB
S2777 LA QUINTA FLORESVILLE
S2779 LONE OAK SUBDIVISION
S2781 LIVE OAK PLAZA
S2782 LODI GROVE
S2780 LONGRIDGE HEIGHTS SUB

S2785 LOPEZ ADDN
S2787 LRM SUBDIVISION
S2790 MACME INVESTMENTS LLC SUB
S2795 MEADOW CREST SUB
S2800 MC INVALE ADDN
S2801 MCCOY FLORESVILLE SUBDIVISION
S2815 NORTH 181 ADDN
S2817 NORTHCREST SUB
S2818 NORTHCREST HILLS
S2820 NOWERSKI ADDN
S2835 OAK MANOR ESTATES
S2846 PARKSIDE HOMES SUB
S2848 PEACOCK TOWNHOMES SUB
S2850 PICKETT ADDN
S2878 QUINTANILLA ADDN
S2880 RAILROAD ADDN
S2890 RILEY SUB
S2891 RIVER BEND
S2894 RIVER OAKS ESTATES
S2895 SACRED HEART CATHOLIC CHURCH
S2897 SANDY TERRACE
S2898 SCC FLORESVILLE PARTNERS LTD
S2909 SIXTH & STANDISH ADDN
S2910 SOUTHVIEW ADDN
S2915 STAUDT ADDN
S2917 SUNNYSIDE ADDN
S2920 SUNRISE ADDN
S2935 TALLEY ADDITION
S2937 THE LINKS AT RIVER BEND
S2943 TRI-OAKS ESTATES
S2949 VETERANS BUSINESS PARK
S2952 WENDYS SUB
S2999 WEST VIEW SUBDIVISION
S2958 WESTHAVEN SUB
S2961 WIATREK SUB
S2963 WILD FLOWER SUB
S2980 WOOLSEY SUB
S2995 6TH STREET SUB
S2997 WALMART SUPERCENTER ADDITION



2025 / 2026
REAPPRAISAL PLAN

Wilson County Appraisal
District

PUBLIC HEARING- JULY 26, 2024 @ 8:00 AM
APPROVED ON - _____
SENT TO THE COMPTROLLER OFFICE - _____

Wilson County Appraisal District

July 05, 2024

All Taxing Jurisdictions:

Enclosed is a copy of the Proposed Reappraisal Plan for the 2025 & 2026 year. A public hearing will be held on Friday, July 26, 2024 at 8:00 am. at the Wilson County Appraisal District, 1611 Railroad Street, Floresville, TX.

Per Sec. 6.05 of the Texas Property Tax Code, the Board of Directors of the Appraisal District shall hold a public hearing to consider the proposed reappraisal plan. Upon their approval, a copy of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller's office.

I wish to express the District's appreciation for your support and if we can be of assistance please feel free to contact us at your convenience.

Sincerely,

Jennifer A. Coldewey, RPA, RTA, CCA, CTA

Chief Appraiser

Attachment: 2025 & 2026 Preliminary Reappraisal Plan

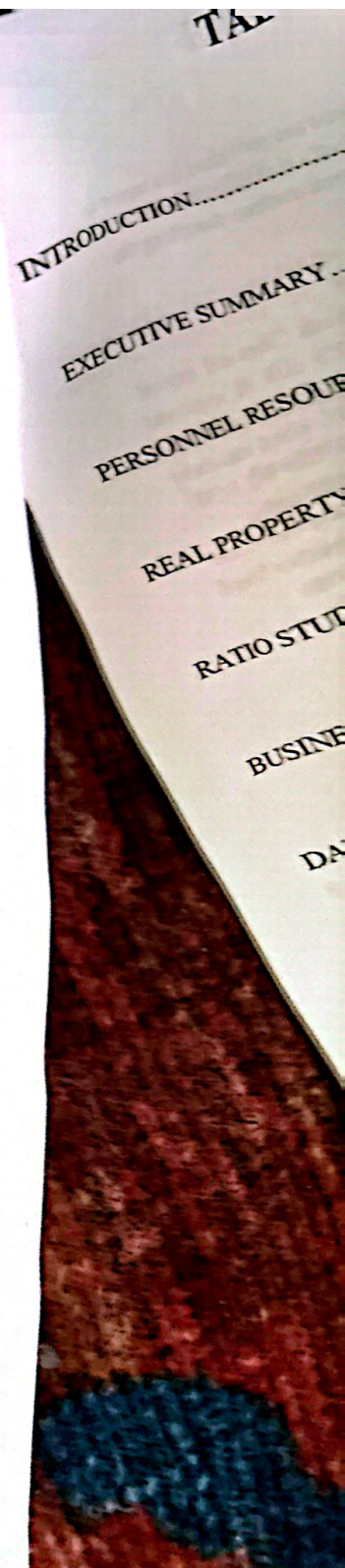


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INTRODUCTION

The Wilson County Appraisal District (Wilson CAD or CAD) has prepared and published this report to provide our citizens and taxpayers with a better understanding of the district's responsibilities and activities. This report has several parts: a general introduction and then several sections describing the appraisal effort by the appraisal district.

The WILSON CAD is a political subdivision of the State of Texas created for schools, cities and special districts pursuant to Senate Bill 621, which was passed by the 66th Legislature in 1979. HJR 98, approved by the voters in November 1980 as proposition 3 on the general election ballot amending Article VIII, Section 18 of the Texas Constitution, was implemented by the passage of HB30 in 1981, which mandated counties to participate in the appraisal districts. HB30 became effective August 14, 1981. The WILSON CAD commenced operations in 1980 and that year furnished their first appraisal roll for each taxing jurisdiction within the boundaries of the WILSON CAD. The provisions of the Texas Property Tax Code govern the legal, statutory, and administrative requirements of the appraisal district. A five-member board of directors, appointed by the taxing units within the boundaries of WILSON CAD, constitutes the district's governing body. The Chief Appraiser, appointed by the board of directors, is the chief administrator and chief executive officer of the appraisal district.

The appraisal district is responsible for local property appraisal, to be used by the taxing units in the calculation of taxes, and exemption administration for 23 jurisdictions or taxing units in the WILSON CAD. Appraisals established by the appraisal district allocate the year's tax burden on the basis of each taxable property's January 1st market value. We also determine eligibility for various types of property tax exemptions such as those for homeowners, the elderly, disabled veterans, charitable and religious organizations and numerous others identified in Chapter 11 of the Texas Property Tax Code.

EXECUTIVE SUMMARY

TAX CODE REQUIREMENT

Passage of S.B. 1652 amended the Tax Code to require a written biennial reappraisal plan. The following details the changes to the Tax Code:

The Written Plan

Section 6.05, Tax Code, is amended by adding subsection (i) to read as follows:

- (i) To ensure adherence with generally accepted appraisal practices, the Board of Directors of an appraisal district shall develop biennially a written plan for the periodic reappraisal of all property within the boundaries of the district according to the requirements of Section 25.18 and shall hold a public hearing to consider the proposed plan. Not later than the 10th day before the date of the hearing, the secretary of the board shall deliver to the presiding officer of the governing body of each taxing unit participating in the district a written notice of the date, time, and place of the hearing. Not later than September 15 of each even numbered year, the board shall complete its hearings, make any amendments, and by resolution finally approve the plan. Copies of the approved plan shall be distributed to the presiding officer of the governing body of each taxing unit participating in the district and to the comptroller within 60 days of the approval date.

Plan for Periodic Reappraisal

Subsections (a) and (b), Section 25.18, Tax Code, are amended to read as follows:

- (a) Each appraisal office shall implement the plan for periodic reappraisal of property approved by the board of directors under section 6.05 (i).
- (b) The plan shall provide for the following reappraisal activities for all real and personal property in the district at least once every three years:

- (1) Identifying properties to be appraised through physical inspection or by other reliable means of identification, including deeds or other legal documentation, aerial photographs, land-based photographs, surveys, maps, and property sketches;

- (2) Identifying and updating relevant characteristics of each property in the appraisal records;
- (3) Defining market areas in the district;
- (4) Identifying property characteristics that affect property value in each market area, including;
 - (a) The location and market area of the property;
 - (b) Physical attributes of property, such as size, age, and condition;
 - (c) Legal and economic attributes; and
 - (d) Easements, covenants, leases, reservations, contracts, declarations, special assessments, ordinances, or legal restrictions;
- (5) Developing an appraisal model that reflects the relationship among the property characteristics affecting value in each market area and determines the contribution of individual property characteristics;
- (6) Applying the conclusions reflected in the model to the characteristics of the properties being appraised; and
- (7) Reviewing the appraisal results to determine value.

APPRAISAL AND NE
 1. Performance
 Studies
 within
 Sta
 2.

REVALUATION DECISION (REAPPRAISAL CYCLE)

The Wilson CAD by the terms of this plan will reappraise all property in the district at least once every three years. In an attempt to minimize staffing and costs, approximately one-third of the properties to be reappraised in the three-year cycle, shall be reappraise each year. Tax year 2025 and 2026 are considered reappraisal years during which approximately two-thirds of the properties within the county shall be reappraised. 2025 reappraisal will begin in the fall of 2024.

SEE ATTACHMENT "A"

REAPPRAISAL AND NON-REAPPRAISAL YEAR ACTIVITIES

1. **Performance Analysis** – the equalized values from the previous tax year are analyzed with ratio studies to determine the appraisal accuracy and appraisal uniformity overall and by market area within property reporting categories. Ratio studies are conducted in compliance with the current Standard on Ratio Studies of the International Association of Assessing Officers.
2. **Analysis of Available Resources**- staffing and budget requirements for tax year 2024 are detailed in the 2024 budget, as adopted by, the board of directors and attached to the written biennial plan by reference. Existing appraisal practices, which are continued from year to year, are identified and methods utilized to keep these practices current are specified. Information Systems (IS) support is detailed with “year” specific functions identified and system upgrades scheduled. Existing maps and data requirements are specified and updates scheduled.
3. **Planning and Organization**—a calendar of key events with critical completion dates are prepared for each major work area. This calendar identifies all key events for appraisal, clerical, customer service, and information systems. A calendar is prepared for tax years 2025 and 2026 (see attachment “A”). Production standards for field activities are calculated and incorporated in the planning and scheduling process.
4. **Mass Appraisal System**- Computer Assisted Mass Appraisal (CAMA) system revisions required are specified and scheduled with Information Systems. All computer forms and IS procedures are reviewed and revised as required.
5. **Data Collection Requirements** – field and office procedures are reviewed and revised as required for data collection. Activities scheduled for each tax year included new construction, demolition, remodeling, re-inspection of problematic market areas, re-inspection of universe of properties on a specific cycle and field or office verification of sales data and property characteristics.
6. **Pilot study by tax year**- new and/or revised mass appraisal models are tested each tax year. Ratio studies, by market area, are conducted on proposed values each tax year. Proposed values on each category are tested for accuracy and reliability in randomly selected market areas.

7. Valuation by tax year- using market analysis of comparable sales and locally tested cost data, valuation models are specified and calibrated in compliance with supplemental standards from the International Association of Assessing Officers and the Uniform Standards of Professional Appraisal Practice. The calculated values are tested for accuracy and uniformity using ratio studies.

8. The Mass Appraisal Report – each tax year the tax code required Mass Appraisal Report is prepared and certified by the Chief Appraiser at the conclusion of the appraisal phase of the ad valorem tax calendar (on or about May 15th). The Mass Appraisal Report is completed in compliance with STANDARD RULE 6 – 8 of the Uniform Standards of Professional Appraisal Practice. The signed certification by the Chief Appraiser is compliant with STANDARD RULE 6 – 9 of USPAP. This written reappraisal plan is attached to the report by reference.

9. Value defense- evidence to be used by the appraisal district to meet its burden of proof for market value and equity in both informal and formal appraisal review board hearings is specified and tested.

Personnel Resources

The Office of the Chief Appraiser is responsible for the oversight of all operations of the appraisal district including the overall planning, organizing, staffing, coordination, and controlling of district operations. In addition, the Chief Appraiser serves as the head of the administration department planning, organizing; direction and controlling the business support functions related to human resources, budget, finance records management, purchasing, fixed assets, facilities and personal property accounts. The property types appraised include agricultural, commercial, residential and business personal property.

The district’s appraisers are subject to the provisions of the Property Taxation Professional Certification Act and must be duly registered with the Texas Department of License and Regulation (TDLR).

The appraisal district staff consists of fourteen (14) full time employees with the following classifications:

- 1 – Chief Appraiser
- 1 – Deputy Chief Appraiser
- 1 – Administrative Assistant
- 7 – Appraisers (real & personal)
- 4 – Support, customer service, clerical and other

REAL PROPERTY VALUATION

In accordance with Sec. 11.01 of the Texas Property Tax Code, the Wilson County Appraisal District strives to discover, appraise, and assess all taxable property within the jurisdictions served by the WCAD.

Each parcel shall be appraised including all determinable improvements, factors, and conditions affecting value of the property as a whole.

Improvements, as defined in Sec. 1.04 (3), includes any structures affixed to the land that is not readily, reasonably, and immediately portable. As such, the structure adds value to the property and would be typically included in any sale of the property as a whole. This application includes, but is not limited to:

- 1) Swimming pools
- 2) Patios,
- 3) And storage buildings or units, regardless of its permanent attachment or lack thereof to the land by means of metal tie-downs, or anchorage to a foundation.

Mobile or Manufactured Homes can be either Real Estate or Tangible Personal Property depending on the ownership of the land to which the structure is affixed, and / or the status of the Title or the Statement of Ownership & Location (SOL) as determined by the Texas Department of Housing and Community Affairs. In either case, Mobile or Manufactured Homes are taxable under Sec. 11.14 of the Texas Property Tax Code. With proper proof of ownership, Mobile or Manufactured Homes are eligible to apply for Residential Homestead Exemption.

Fences (residential, commercial, or agricultural), are considered appurtenances to the land and are included in the value of the site.

Square foot measurements of each type of building are based on the perimeter measurements of that building. Schedule values are originally based on locally modified construction cost, adjusted over time by market conditions determined by sales.

RATIO STUDY OVERVIEW

In order to evaluate the accuracy of the schedule values, sales information is collected throughout the year. Improvements and Land Schedule values are determined by the sales information collected throughout the year. Information is gathered from multiple sources such as real estate offices, other appraisal districts, state reviews and property owners who choose to disclose their sale price. All credible information is included in the sales records and confirmation is attempted. **

Each sale is analyzed to determine the conditions of the sale. Any sale determined to not be an "arm's length" transaction is then omitted from the final study. Several criteria are considered including, but not limited to: special or unusual financing terms, motivations of the buyer and seller, and significant variances between the market value and the sale price due to physical changes to the property that cannot be accounted for due to the January 1 target date. If adjustments can be made to the sales price to show a current, "arm's length" value (including time and financing adjustments), the adjusted value is used in the ratio study.

A statistical analysis of each class of property is conducted using the available, credible sales information. Within each class of property, the appraisal district looks for not only an acceptable median value, but also a reasonable coefficient of dispersion (COD). Each of these values is considered when determining whether to adjust a class schedule, and by how much. The sample size of each class analysis is also a major consideration. Classes that exhibit little or slow activity are allowed a larger variance due to the fact that minimal data sets (small samples) may tend to give incomplete analysis or biased results for an entire statistical population.

Once a median value indicates that a particular class of property needs adjustments, and the COD value reflects a consistent result, schedule value is recalculated to produce a revised analysis. The resulting median ratio should indicate that the adjusted appraised values of property more closely matches the current market value, as tested by the sales used in the analysis. The appraised values of all properties within that category are then recalculated and submitted for notification.

A similar process is used to determine whether any neighborhood factors are needed.

** Sale price and date may be disclosed to property owners or their agents for use at their protest hearings. The physical sales data provided to the Wilson County Appraisal District is confidential and must be withheld from open records request under section 552.101 of the Government Code in conjunction with Section 22.27 of the Tax Code.

RATIO STUDY PROCEDURES

I. Collect and Post Sales Data

- A. Solicit sales information from all new property owners through sales letters and / or personal contact.
- B. Collect sales information from outside appraisers and from fee appraisals presented
- C. Utilize sales information from Comptroller's office.
- D. Post sales information to the sales database
 1. Record actual sale price.
 2. Note unusual financing
 3. Note non-arm's length participants
 4. Initiate frozen characteristics/ partial sale codes if necessary
 - a) Imminent construction can bias any later analysis by including values not part of the original transaction
 - b) Sale including only a portion of the property described can also produce skewed results.

II. Preliminary Analysis

- A. Run sales analysis (by class) which includes any and all sales collected to date
- B. Note median result and COD
- C. Examine each sale included
 - 1) Compare sale ratio to median results
 - 2) Ratios substantially higher or lower than the median result are singled out for further, in depth analysis
 - a) Note seller- financial institutions, known real estate opportunist, probates, known persons who finance their own property
 - b) Note buyer-financial institutions, known real estate opportunist, and re-location companies
 - c) Examine deed records to confirm "arm's length" violations not evident from examination of buyer and seller
 - i. Contract for deed
 - ii. Assumption of previous note
 - iii. Atypical financing
 - d) Re- inspects properties to rule out any physical differences from the current property records.
- D. Adjust original data set

- 1) Omit sales that are not arm's length
- 2) Adjust sales values for time or financing if possible
- 3) Adjust appraisal value for physical differences

III. Secondary Analysis

- A) Run sales analysis (by class and neighborhood) utilizing information from *preliminary analysis*
- B) Note median result and COD
 - 1) Median value may or may not change significantly
 - 2) COD value should improve
- C) Note sample size
 - 1) Compare number of sales within the class to the perceived number of total properties within the class
 - 2) From experience and discussion among the appraisal staff, determine whether any median result different from 1.00 is significant
- D) Attempt to increase sample size- if- necessary
 - 1) Utilize time adjustments if determinable
 - 2) Keep in mind marketing time for local market and any trends
 - 3) Be careful to not include more sales just for sales sake
 - 4) Changing markets and trends cannot be reflected in sales that are too old without accurate time adjustments
- E) Apply results of analysis to current records
 - 1) Any class whose median value is **NOT SIGNIFICANTLY** different from 1.00 does not require adjustments
 - 2) Any class whose median value indicates that an adjustment is necessary should be analyzed
 - (a) Look at typical depreciation (age/ condition) for that class as reflected in the sales analysis
 - (b) Calculate increase necessary to raise the individual ratios to produce a median result of 1.00 (keeping in mind that because of depreciation, the percentage increase required is going to be necessarily larger than the difference in percentage points needed to reach a 1.00 result)
 - (c) Apply the calculated increase to the database
 - 3) Repeat procedure for all classes determined to need adjustment
- F) Run analysis again to test results

IV. Shared Appraisal District Boundaries

Per HB 1010, effective 1/1/08, **COUNTY LINE BECOMES APPRAISAL DISTRICT BOUNDARIES**. This means the election of Board of Directors will be conducted under new boundaries and the voting entitlement for each taxing unit will be calculated only on the taxes imposed by that taxing unit. As of 2008 overlapping jurisdiction (which overlaps into our county)

BUSINESS PERSONAL PROEPRTY VALUATION

This type of property consists of tangible personal property owned by a business or individual for the purpose of producing an income. Other tangible personal property is exempt according to Sec 11.14(a) of the Texas Property Tax Code. The Uniform Standards of Professional Appraisal practice define personal property as "identifiable portable and tangible objects which are considered by the general public as being "personal" e.g. furnishings, artwork, antiques, gems and jewelry, collectibles, machinery, and equipment; all property that is not classified as real estate". The Texas Property Tax Code (Sec. 1.04(5)) defines tangible personal property as " ... personal property that can be seen, weighed, measured, felt, or otherwise perceived by the senses but does not include a document or other perceptible object that constitutes evidence of a valuable interest, claim, or right and has negligible or no intrinsic value." The Texas Property Tax Code (Sec 1.04(4)) define personal property as "... property that is not real property."

Wilson CAD is to reappraise this type of property annually. The completed appraisals are all retrospective in nature. The purpose of the appraisal is to estimate market value as of January 1 in accordance with the definition of market value established in the Texas Property Tax Code (Sec 1.04). "Market Value" means the price at which a property would transfer for cash or its equivalent under prevailing market condition if:

- A. Exposed for sale in the open market with a reasonable time for the seller to find a purchaser;
- B. Both seller and the purchaser know of all the uses and purposes to which the property is adapted and for which it is capable of being used and of the enforceable restriction on its use; and
- C. Both the seller and purchaser seek to maximize their gains and neither is in a position to take advantage of the exigencies of the other.

A separate definition of the value of inventory is found in the Texas Property Tax Code (Sec. 32.12(a)) "... the market value of an inventory is the price for which it would sell as a unit to a purchaser who would continue the business". Additionally, some inventories may qualify for appraisal as of September 1 in accordance with the provisions of Texas Property Tax Code Sec. 23.12 (f).

The appraisal results will be used as the tax base upon which a property tax will be levied. Personal property is normally re-inspected annually.

The Wilson CAD appraisers are experienced appraisers who are knowledgeable in all three approaches to value. Personal property staff stays abreast of current trends affecting personal

property through review of published materials attendance at conferences, ~~course~~ continuing education. All personal property appraisers are registered with the ~~TDLR~~

DATA COLLECTION

Data on the subject properties is collected as part of the inspection process and through later submissions by the property owner. Submitted data may be on a rendition form or in other modes which require confidentiality. Subject property data is verified through previously existing records and through published reports. Additional data are obtained and verified through published sources, regulatory reports, and through analysis of comparable properties. Due to the multitude of personal property types, there is no standard data collection form or manual.

VALUATION APPROACH

Personal property is appraised using replacement/ reproduction cost new less depreciation models. Replacement costs are estimated from published sources, other publicly available information, and comparable properties. Depreciation is calculated on the age / life method using typical economic lives and depreciation rates based on published sources, market evidence, and the experience of knowledgeable appraisers. Adjustments for functional and economic obsolescence may be made if utilization and income data for the subject property justify such. Income approach model (direct capitalization and discounted cash flow) are also used when economic and / or subject property income information is available. Capitalization and discount rates are based on published capital costs for the industry of the subject property. A value estimate derived from an income approach model which capitalized the operating income of a business must be reduced by the value of any real property in order to arrive at the value of the operating personal property. A market data model based on typical selling prices per item or unit of capacity is also used when appropriate market sales information is available. In the case of some personal property types, such as licensed vehicles, market data from published pricing guides is used to construct a market value model. In other cases, models are based on sales information available through published sources or through private sources.

VEHICLES

An outside vendor provides Wilson CAD with a listing of vehicles within Wilson County. Other sources of data include property owner renditions and field inspections.

LEASED AND MULTI-LOCATION ASSETS

The primary source of leased and multi- location assets is property owner renditions of pro field inspections.

INDUSTRIAL UTILITY AND MINERAL VALUATION

Appraisal Responsibility

Wilson County Appraisal District maintains a contract with the appraisal firm Thomas Y. Pickett and Co. Inc., for the primary responsibility of developing fair, uniform market values for industrial properties located within the boundaries of Wilson CAD. This firm is also responsible for the valuation of all tangible general industrial personal property in Wilson County Appraisal District.

Appraisal Resources

- **Personnel- Staff of Thomas y. Pickett., 16415 Addison Rd., Suite 700, Addison, TX, 75001**
- **Data- Details of their appraisals are available from that appraisal firm.**

TREATMENT OF HOMESTEADS

Beginning in 1998, the State of Texas implemented a constitutional classification scheme concerning the appraisal of residential property that receives a residence homestead exemption. Under the new law, beginning in the second year a property that receives a homestead exemption; increases in the taxable value of that property are "capped". The value for tax purposes (appraised value) of a qualified residence homestead will be the LESSOR of:

- A) The market value; or
- B) The preceding year's appraised value;
 PLUS 10 percent for each year since the property was re-appraised;
 PLUS the value of any improvements added since the last re-appraisal.

Values of capped properties must be recomputed annually. If a capped property sells, the cap automatically expires as of January 1st of the following year. In that following year, that home is reappraised at its market value to bring its appraisal into uniformity with other properties. An analogous provision applies to new homes. While a developer owns them, unoccupied residences are appraised as part of an inventory using the district's land value and the developer's construction costs as of the valuation date. However, in the year following a sale, they are reappraised at market value.

Market and Cost Reconciliation and Valuation

The replacement cost new of property improvements (RCN) less accrued depreciation (AD) plus land value (LV) equals market value (MV). As the cost approach separately estimates both land and building value. Neighborhood analysis of the market sales is used to achieve an acceptable sale ratio or level of appraisal. Market factors are developed from appraisal statistics provided from market analysis and ratio studies and are used to ensure that estimated values are consistent with the market and to reconcile cost indicators. The district's primary approach to the valuation of properties used a hybrid cost-sales comparison approach. This type of approach accounts for neighborhood market influences not particularly specified in purely cost model.

The following equation denotes the hybrid model used:

$$MV = LV + (RCN - AD)$$

values, in accordance with the cost approach, the estimated market value (MV) of the property and value (LV) plus contributory values and uses depreciated replacement costs, which reflect only the supply side of the market, it is expected that adjustments to the cost values may be needed to bring the level of appraisal standard as indicated by market sales. Thus, demand side economic factors and influences may be observed and considered. These markets, or location adjustments, may be abstracted and applied uniformly within neighborhoods to account for location variances between market areas or across jurisdiction. Whereas, in accordance with the Market Approach, the estimated market value (MV) of the property equals the basic unit of property, under comparison, times the market price range per unit for sales of comparable property. For residential property, the unit of comparison is typically the price per square foot of living area or the price indicated for the improvement contribution. This analysis for the hybrid model is based on both the cost and market approaches as a correlation of indications of property valuation. A significant unknown for these two indications of value is determined to be the rate of change for the improvement contribution to the total property value. The measure of change for this property component can best be reflected and based in the annualized accrued depreciation rate. This cost related factor is most appropriately measured by sales of similar property. The market approach, when improvements are abstracted from the sale price, indicates the depreciated value of the improvement component, in effect, measuring change in accrued depreciation, a cost factor. The level of improvement contribution to the property is measured by abstraction of comparable market sales, which is the property sale less land value.

The primary unknown for the cost approach is to accurately measure accrued depreciation affecting the amount of loss attributed to the improvements as age increases and condition changes. This evaluation of cost results in the depreciated value of the improvement component based on age and condition. The evaluation of this market and cost information is the basis of reconciliation and indication of property valuation under this hybrid model.

When the appraiser reviews a neighborhood, the appraiser reviews and evaluated a ratio study that compares recent sales prices of properties, appropriately adjusted for the effects of time, within a delineated neighborhood, with the value of the properties' based on the estimated depreciated replacement cost of improvements plus land value. The calculated ratio derived from the sum of the sold properties' estimated value divided by the sum of the time adjusted sales prices indicates the neighborhood level of appraisal based on sold properties. This ratio is compared to the acceptable appraisal ratio, 95% to 105% to determine the level of appraisal for each neighborhood. If the level of appraisal for the neighborhood is outside the acceptable range of ratios, adjustments to the neighborhood are made.

If the reappraisal of the neighborhood is indicated, the appraiser analyzes available market sales, appropriately adjusted for the apparent effects of time, by market abstraction of property components. This abstraction of property components allows the appraiser to focus on the rate of change for the improvement contribution to the property by providing a basis for calculating accrued depreciation attributed to the improvement component. This impact on value is usually the most significant factor affecting property value and the most important unknown to determine by market analysis. Abstraction of the improvement

component from the adjusted sale price for a property indicated the effect of overall market influences and factors on the price of improvements that were part of this property, recently sold. Comparing this indicated price or value allocation for the improvement with the estimated replacement cost of the improvement indicated any loss in value due to accrued forms of physical, functional, or economic obsolescence. This is a market driven measure of accrued depreciation and result in a true and relevant measure of improvement marketability, particularly when based on multiple sales that indicated the trending of this rate of change over certain classes of improvements within certain neighborhoods. Based on this market analysis, the appraiser estimates the annual rate of depreciation for given improvement descriptions considering age and observed condition. Once estimated, the appraiser recalculated the improvement value of all property within the sale sample to consider and review the effects on the neighborhood sales ratio. After an acceptable level of appraisal is achieved within the sales sample, the entire neighborhood of property is recalculated utilizing the indicated depreciation rates taken from market sales. This depreciation factor is the basis for trending all improvement values and when combined with any other site improvements and land value, brings the estimated property value through the cost approach closer to actual market prices as evidenced by recent sales prices available within a given neighborhood. Therefore, based on analysis of recent sales located within a given neighborhood, estimated property values will reflect the market influences and conditions only for the specified neighborhood, thus production more representative and supported values. The estimated property values calculated for each update neighborhood are based on market indicated factors applied uniformly to all properties within a neighborhood. Finally, with all the market-trend factors applied, a final ratio study is generated that compares recent sale prices with the proposed appraised values for these sold properties. From this set of ratio studies, the appraiser judges the appraisal level and uniformity in both update and non-update neighborhoods and verifies appraised values against overall trends as exhibited by the local market, and finally, for the school district as a whole.

Defined Market Areas of Wilson County

Personal Property Market Areas:

Market areas for personal property are generally local or regional in scope. For Wilson County personal property market area is county wide having no definite distinction between school district and municipal boundaries. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

Market Areas:

Municipalities

Wilson County has four different market areas for the municipalities within the county. The City of Floresville is the county seat containing the court house and county offices, it is the largest of the municipalities and has more economic, commercial and industrial influences. The City of Floresville also has the largest residential population of the municipalities with considerably more sales. The City of La

at cost

Vernia has a considerably higher average appraised value of residential properties than the other municipalities in the county and is therefore considered to have the strongest residential market among municipalities within the county. The City of Poth and the City of Stockdale are very similar in average appraised value of residential properties and market influences. These two cities are considerably farther from Greater San Antonio area and as a result they have the least average appraised market value and residential growth. The CAD will conduct ratio studies calculating measures of central tendencies for each market area possible.

School Districts

Wilson County has six school districts that reside in or partially overlap into the county boundaries. The school district of Floresville I.S.D., La Vernia I.S.D., Poth I.S.D. and Stockdale I.S.D. follow the same tendencies as their corresponding municipalities with Floresville I.S.D. being the largest and strongest with the industrial and commercial market, La Vernia I.S.D. with the strongest residential market and Poth I.S.D. and Stockdale I.S.D. having the least growth among the four. Falls City I.S.D. and Nixon C.I.S.D. do not have considerable enough presence in Wilson County to determine any market influence and are compared to Poth I.S.D and Stockdale I.S.D. respectively. The CAD will conduct ratio studies calculating measures of central tendencies for each market area when possible.

Rural Areas

Rural properties are considered as properties that are not located within the boundaries of a municipality or subdivision and the market areas for these are distinguished by school district boundaries. The CAD will conduct ratio studies calculating measures of central tendencies for each market when possible.

ASSUMPTIONS AND LIMITING CONDITIONS

All appraisals are subject to the following assumptions and limiting conditions:

1. Title to the property is assumed to be good and marketable and legal description correct.
2. No responsibility for legal matters is assumed. All existing liens, mortgages, or other encumbrances have been disregarded and the property is appraised as though free and clear, under responsible ownership and competent management.
3. The appraisers developing these appraisals are not required to give testimony or attendance in court by reason of the appraisal, unless directed by, employed by, and provided legal counsel by the Appraisal District.
4. The appraisers do not necessarily inspect every property ever year.
5. All sketches on the appraisal documents are intended to be visual aids and should not be construed as surveys or engineering reports unless otherwise specified.
6. All information in the appraisal documents has been obtained by members of the CAD staff or other reliable sources.
7. The appraisals were prepared exclusively for ad valorem tax purposes.

Certification Statement:

"I Jennifer A. Coldewey, Chief Appraiser for Wilson County Appraisal District, solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal by me, and that I have included in the records all property that I am aware of at an appraised value which, to the best of my knowledge and belief, was determined as required by law."

Jennifer A. Coldewey, RPA, RTA, CCA, CTA
Chief Appraiser

ATTACHMENT "A"

WILSON COUNTY APPRAISAL DISTRICT

3 YEAR RE-APPRAISAL OBJECTIVE

2023—All Floresville Cities, neighborhoods & abstracts (including rechecks)
(INCLUDING RECHECKS) TOTAL PARCELS YEAR 1 - 17500

Year 1-2025

Poth, Stockdale, Falls City & Nixon areas
(INCLUDING RECHECKS)

Total Parcel Count – 8,614

Year 2-2026

**ALL LA VERNIA CITIES, ABSTRACTS AND NEIGHBORHOODS
(INCLUDING RECHECKS)**

TOTAL PARCEL YEAR 2 – 9,497

Year 3-2027

**ALL FLORESVILLE CITIES, NEIGHBORHOODS & ABSTRACTS
(INCLUDING RECHECKS)**

TOTAL PARCEL YEAR 3 - 15,144

**YEAR 2025- POTH ISD, STOCKDALE ISD, NIXON ISD AND
FALLS CITY ISD**

POTH SUBS**STOCKDALE SUBS**

Section 4, Item C.

S0669 DOUBLE R RANCH
 S0674 DUNHAM ACRES
 S0818 NORTHRIDGE
 S0876 RIDGEWOOD RANCH
 S0880 RANCHO ALEGRE
 S0884 RANCHO SEGUNDO
 S0898 ROSSER SUB
 S0929 SOUTHWIND ACRES
 S0937 TIERRA DEL SENOR SUB
 S0959 WESTWOOD SUB
 S0992 ROBE RANCH (ARB)
 S4600 ALBERT SUB
 S4620 BRADEN ADDN
 S4690 FAHR ACRES SUB
 S4691 HIGHLAND MEADOWS SUBDIVISION
 S4725 GREEN & HOUSTON SUB
 S4728 GUEVARA ADDN
 S4748 JOY BUSINESS PARK
 S4750 KOSAREKS SUB
 S4805 MOCZYGEMBA SUB
 S4812 MONKHOUSE ESTATES
 S4816 NORTH VIEW SUB
 S4847 PARKVIEW SUB
 S4852 PLAINVIEW ESTATES
 S4859 POTH SUB
 S4860 POTH NEW TOWN
 S4865 POTH OLD TOWN
 S4884 RICHLAND HERITAGE SUB
 S4888 RICHTER ESTATES
 S4900 SCHRIEWER ADDN
 S4950 MARY VOGES SUB
 S4955 WALTER R VOGES SUB

S0586 COUNTRY LIVING MOBILE HOME PARK
 S0600 ALUM CREEK VIEW ESTATES
 S0620 BRAHMA ESTATES
 S0622 BROOKHILL SUB
 S0624 BRODE RANCH
 S0634 CIBOLO CREEK RANCHETTES
 S0681 EMERALD ESTATE
 S0683 ECLETO CREEK RANCHETTES SUB
 S0713 FORMER VICTORIA BRANCH RR
 S0723 GOLDEN POND (ARB/UNRECORDED) SUB
 S0738 HILLSIDE ESTATES
 S0745 J N KOENING SUB
 S0758 LAKE VALLEY ESTATES
 S0760 LAS PALOMAS COUNTRY CLUB EST
 S0770 LONGHORN RANCH
 S0822 OAK BEND ESTATES
 S0845 PANDORA
 S0846 PALOMINO MEADOWS
 S0918 SOUTHFORK MEADOWS
 S0921 SUNSET HILLS (UNRECORDED)
 S0923 SUTHERLAND HILLS ESTATES
 S0926 SUNBELT ESTATES (ARB)
 S0933 THE MEADOWS AT QUAIL RUN
 S0967 WOODLAND ESTATES
 S0968 WINDMILL RANCH EST
 S5000 CITY OF STOCKDALE
 S5589 SMITHEY MH PARK
 S5595 STOCKDALE BUSINESS PARK
 S5717 FREE TIMBER MEADOWS (STOCKDALE)
 S5800 ZEPADA ADDN

YEAR 2025STOCKDALE ISD

ABST

ABST

ABST

ABST

A0020	A0157	A0281	A0542
A0028	A0164	A0282	A0545
A0036	A0165	A0283	A0546
A0037	A0180	A0287	A0557
A0038	A0184	A0291	
A0039	A0185	A0294	
A0041	A0186	A0297	<u>NIXON ISD</u>
A0042	A0188	A0299	<u>OVERLAP</u>
A0044	A0189	A0300	A0041
A0053	A0190	A0318	A0048
A0054	A0191	A0325	A0049
A0065	A0192	A0333	A0064
A0069	A0195	A0344	A0094
A0073	A0199	A0345	A0100
A0076	A0200	A0347	A0138
A0080	A0204	A0350	A0141
A0081	A0207	A0356	A0180
	A0208	A0357	A0235
A0093	A0209	A0358	A0254
A0095	A0210	A0362	A0265
A0109	A0215	A0363	A0272
A0110	A0217	A0364	A0295
A0111	A0218	A0366	A0310
A0114	A0236	A0381	A0316
A0116	A0238	A0388	A0339
A0117	A0239	A0398	A0341
A0118	A0240	A0406	A0342
A0120	A0247	A0408	A0343
A0124	A0248	A0419	A0352
A0125	A0250	A0439	A0353
A0130	A0252	A0445	A0419
A0132	A0253	A0449	A0450
A0133	A0257	A0473	A0456
A0140	A0258	A0481	A0466
A0142	A0263	A0488	A0468
A0143	A0264	A0492	A0471
A0145	A0267	A0494	A0517
A0146	A0268	A0499	A0518
A0147	A0270	A0505	A0519
A0148	A0271	A0520	A0525
A0152	A0273	A0523	A0527
A0153	A0274	A0528	A0539
A0155	A0279	A0535	A0540
A0156	A0280	A0541	A0547
			A0550
			A0559

YEAR 2025 (CONT'D)

POTH ISD ABSTRACTS

ASST	ABST	ABST
A0003	A0187	A0387
A0004	A0198	A0400
A0013	A0202	A0401
A0017	A0216	A0402
A0018	A0219	A0403
A0025	A0220	A0404
A0029	A0246	A0405
A0040	A0249	A0409
A0043	A0259	A0412
A0046	A0260	A0413
A0053	A0262	A0415
A0065	A0263	A0416
A0074	A0276	A0417
A0089	A0288	A0418
A0090	A0293	A0420
A0092	A0298	A0422
A0096	A0302	A0423
A0098	A0303	A0429
A0099	A0304	A0430
A0104	A0305	A0432
A0105	A0306	A0436
A0106	A0307	A0537
A0107	A0308	A0543
A0108	A0309	A0548
A0112	A0311	A0560
A0113	A0312	A0570
A0118	A0321	
A0119	A0322	
A0123	A0324	
A0127	A0329	
A0128	A0330	
A0129	A0331	
A0131	A0334	
A0135	A0335	
A0139	A0336	
A0158	A0349	
A0159	A0359	
A0160	A0360	
A0161	A0367	
A0162	A0369	
A0163	A0374	
A0179	A0378	
A0181	A0385	

FALLS CITY ISD

A0018

YEAR 2026

LA VERNIA ISD ATRACTS / CITIES / ALL NEIGHBORHOODS

(DOES NOT INCLUDE OVERLAP INTO GUADALUPE CO.)

ABST

ABST

A0002	A0351
A0002-02	A0365
A0007	A0373
A0008	A0375
A0008-02	A0392
A0009	A0411
A0015	A0427
A0016	A0431
A0022	A0442
A0024	A0460
A0033	A0483
A0056	A0490
A0057	A0496
A0075	A0500
A0082	A0509
A0088	A0512
A0115	A0515
A0122	A0532
A0137	A0533
A0144	A0538
A0149	A1019
A0151	A1032
A0152	A1038
A0169	A1043
A0170	A1089
A0171	A1092
A0172	A1124
A0196	A1126
A0201	A1127
A0206	A1183
A0222	A1222
A0231	A1229
A0237	A1280
A0285	A1317
A0286	A1335
A0290	A1336
A0290-01	A1340
A0301	A1342
A0313	A1354
A0317	A1364
A0323	A1442
A0328	A1448
A0346	A1454
A0348	A1496
	A1497

LA VERNIA SUBS

S0580

BLACKBIRD MOBILE HOME PARK

50660	KELSEY PARKWAY	50833	OAK HOLLOW PARK
50662	SUN COUNTRY MOBILE HOME ESTATES	50834	ONE-TEN RANCH
50663	BIG OAK ESTATES	50839	OAK TREE SUB
50664	BLITZ'S HAVEN	50840	OAK PARK DEVELOPMENT
50666	BRIDGE WATER RANCH	50843	OLD RANCH FARMS SUB
50667	C & C CROSSING	50844	OAK VALLEY SUB
50668	CARPENTER RIDGE SUB	50855	PRESIDENTS PARK
50669	CIRCOLO RIDGE	50870	POST OAK HILLS RANCHETTES
50675	CLEVELAND'S CORNER SUBDIVISION	50875	PULMAN ACRES
50678	COLIBRO CREEK SUBDIVISION	50881	RANCH COUNTRY SUB
50680	COPPER CREEK ESTATES	50883	REDEMPTION SUBDIVISION
50681	COUNTRY HILLS	50886	RIATA ESTATES
50683	COUNTRY ACRES	50885	ROLLING HILLS SUB
50684	COUNTRY ESTATES	50889	ROSEWOOD
50685	COUNTRY OAKS SUB	50901	ROPER'S RANCH
50686	COUNTRY PLACE	50903	SENDERA CROSSING
50688	COUNTRY TRAILS	50912	SHADOW WOODS SUB
50690	COUNTRY WOODS SUB	50914	SPRING VALLEY SUB
50685	DEER PARK ACRES	50922	SOUTH PARKWAY
50667	DEER RIDGE ESTATES	50924	STANTEEN CROSSING
50670	DODGEN SUB	50928	STALLION RIDGE ESTATES
50676	EDEN CROSSING	50933	THE MEADOWS AT QUAIL RUN
50684	ELM COUNTRY ESTATES	50936	THE MEADOWS
50685	ENCHANTED OAK ESTATES	50941	TIERRA ROBLES
50688	ESTATES OF QUAIL RUN	50944	TWIN OAKS SUB
50713	FORMER VICTORIA BRANCH RD	50947	THE RESERVE AT LEGACY RANCH
50724	GREAT OAKS SUB	50948	VINTAGE OAKS RANCH
50727	HAESE SUB	50952	WESTFIELD RANCH
50729	HOMESTEAD SUB	50965	WILDWOOD RANCH SUB
50731	HOME PLACE	50966	WOOD CREEK SUB
50732	HICKORY HILLS SUB	50970	WOOD VALLEY ACRES
50736	HIDDEN FOREST	50971	WOODLANDS SUBDIVISION
50741	HONDO RIDGE SUB	53000	CITY OF LA VERNIA
50746	JACOBS ACRES	53100	AUGUST MOCZYGENBA ENTERPRISES
50755	KOTHMANN SUB	53641	CAYETANO VILLAS OF LA VERNIA
50757	LEGACY RANCH	53642	COUNTRY GARDENS
50758	LAKE VALLEY ESTATES	53650	DEN SITE RESTAURANT ADDN
50760	LAS PALOMAS COUNTRY CLUB EST	53652	DRY HOLLOW SUBDIVISION
50765	LOMA VISTA ACRES	53670	IMMANUEL LUTHERAN CHURCH
50770	LONGHORN RANCH	53680	KOEPF CHEVROLET ADDITION
50792	LOST TRAILS SUB	53702	LA VERNIA CROSSING
50798	MESQUITE RUN	53801	MICAH POINT
50802	MILLERS CROSSING	53804	MILLER-RICHTER SUB
50803	MILLERS COVE	53838	OVERTON PARK SUB
50813	MOSS WOODS SUB	53872	POST OFFICE PLAZA
50830	OAK HILLS DEVELOPMENT	53902	SADDLE RIDGE APTS
50832	OAK HOLLOW ESTATES	53904	SILVERADO HILLS COMMERCIAL PARK

S3906
S3957

SILVERADO HILLS SUB
WESTOVER SUB

S3959
S3958

WOODBIDGE COMMERCIAL
WOODBIDGE FARMS

YEAR 2027

FLORESVILLE ISD

(DOES NOT INCLUDE OVERLAP INTO BEXAR CO.)

	ABST	ABST	ABST
A0001-01	A0077	A0225	A0371
A0001-02	A0078	A0226	A03072
A0001-03	A0079	A0227	A0373
A0001-04	A0083	A0228	A0376
A0003	A0085	A0229	A0377
A0004	A0086	A0230	A0379
A0005	A0087	A0231	A0380
A0006	A0089	A0233	A0382
A0010	A0091	A0234	A0384
A0011	A0097	A0241	A0386
A0012	A0101	A0242	A0390
A0013	A0102	A0243	A0393
A0014	A103	A0244	A0397
A0018	A104	A0245	A0399
A0018-23	A105	A0251	A0410
A0019	A0117	A0255	A0421
A0021	A0121	A0256	A0424
A0023	A0126	A0261	A0428
A0025	A0134	A0266	A0433
A0026	A0135	A0267	A0437
A0027	A0136	A0269	A0447
A0030	A0150	A0270	A0457
A0031	A0154	A0277	A0464
A0032	A0166	A0278	A0470
A0034	A0167	A0281	A0472
A0035	A0174	A0282	A0486
A0042	A0175	A0283	A0487
A0043	A0176	A0284	A0493
A0045	A0177	A0288	A0495
A0047	A0178	A0289	A0498
A0051	A0182	A0292	A0504
A0052	A0183	A0319	A0508
A0058	A0187	A0320	A0524
A0060	A0193	A0326	A0526
A0061	A0194	A0327	A0530
A0062	A0196	A0328	A0554
A0063	A0197	A0332	A0556
A0066	A0203	A0337	A0558
A0067	A0205	A0340	
A0068	A0211	A0354	
A0070	A0213	A0355	
A0072	A0221	A0356	
A0073	A0223	A0368	
	A0224	A0370	

FLORESVILLE SUBS

S0582 HOLIDAY RV PARK
 S0588 STANLEY ACRES
 S0590 OAK RIDGE MOBILE HOME PARK
 S0596 RIVERSIDE RANCH
 S0598 ABREGO LAKE SUB
 S0602 ARROWHEAD SUB
 S0603 HERITAGE FARMS
 S0612 BATESDA SUBDIVISION
 S0610 BENTWOOD SUB
 S0611 BLAYDES OF GRASS SUBDIVISION
 S0612 BETESDA SUBDIVISION
 S0617 BLUEBONNET ESTATES
 S0618 BLUEBONNET HILLS SUB
 S0619 BRANCHWATER ESTATES SUB
 S0625 CALAVERAS
 S0626 BUTTERFIELD RANCH EAST
 S0628 CANADA VERDE RANCHES
 S0629 CARRIZO RANCH SUB
 S0632 CIMARRON SUB
 S0633 CITY VIEW ESTATES
 S0638 CHAPARRAL RANCH SUBDIVISION
 S0651 COYOTE CROSSING
 S0653 CREEKVIEW NORTH
 S0654 CREEKVIEW SOUTH
 S0655 CREEKWOOD PARK SUB
 S0656 CVS #10842
 S0660 DANSVILLE SUB
 S0671 DOVE CROSSING
 S0672 DOUBLE NN RANCH
 S0673 EAGLE CREEK RANCH
 S0686 ENCINO HILLS SUB
 S0687 ENCINO VIEJO ESTATES
 S0697 FAIRVIEW RANCHETTES SUB
 S0699 FLORES OAKS ESTATES
 S0713 FORMER VICTORIA BRANCH RR
 S0730 HADDOX HEIGHTS SUB
 S0733 HIGHLAND LOTS ADDN
 S0734 HILLTOP RANCH SUB
 S0735 INDEPENDENCE HILLS SUB
 S0737 HWY 181 MEDICAL OFFICE COMPLEX
 S0740 J P L SUB
 S0749 KAHN RANCH SUB
 S0761 LAS LOMAS RANCH
 S0762 LODI ESTATES
 S0763 LOMA PARK SUB
 S0764 LOMA FRESA
 S0790 LOS ENCINOS SUB

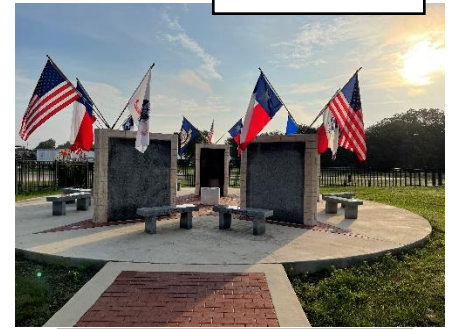
S0791 LOST SPRINGS RANCH
 S0793 MARIANA ACRES
 S0794 MARCELINA HILLS SUB
 S0797 MEADOW ESTATES
 S0807 MOCKINGBIRD HILL SUB
 S0815 NORTH 181 ADDN
 S0817 NORTHCREST SUB
 S0821 NUECES RANCH
 S0823 OAK FIELDS ESTATES
 S0834 ONE-TEN RANCH
 S0837 OAK MEADOWS SUB
 S0841 OAKS OF BENTWOOD
 S0842 OAKWOOD ESTATES
 S0851 PLEASANTON RANCH SUB
 S0853 PLEASANT ACRES
 S0854 PREMIER RANCH
 S0856 PRADERA RIDGE SUBDIVISION
 S0877 QUAIL RIDGE SUB
 S0897 RABBIT HILL SCHOOL SUBDIVISION
 S0879 RAYS RANCHES (ARB)
 S0883 REAVIS ADDN
 S0885 T D RIFE SUB
 S0887 RIDOUT ROAD RANCHETTES
 S0888 RICHARDSON SUBDIVISION
 S0889 ROAD RUNNER RANCH
 S0890 RILEY SUB
 S0892 RIO ALEGRE SUB
 S0896 ROSHA RANCH SUB
 S0902 SANDY OAKS SUBDIVISION
 S0902 SANDY ROCKS SUBDIVISION
 S0905 SEVEN OAKS SUB
 S0907 SHADY OAKS ESTATES
 S0908 SHANNON RIDGE
 S0911 SHAROD RANCH
 S0913 SOUTHWOOD OAKS SUB
 S0925 SUTHERLAND SPRINGS NEW TOWN
 S0927 SERENITY RANCH ESTATES
 S0930 SUTHERLAND SPRINGS OLD TOWN
 S0931 TACKITT HEIGHTS SUB
 S0932 TACKITT SUB
 S0934 TERRACE HILL FARMS
 S0938 THE ESTATES OF EAGLE CREEK
 S0939 THE HEIGHTS AT WHISPERING OAKS
 S0940 TOWER LAKE ESTATES
 S0941 TIERRA ROBLES
 S0942 TWIN LAKES SUB
 S0943 ULLMANN SUBDIVISION

S0945	VANAMAN SUB	S2785	LOPEZ ADDN
S0946	TRIPLE R RANCH	S2787	LRM SUBDIVISION
S0998	VILLAS LAS FLORES SUB	S2790	MACME INVESTMENTS LLC SUB
S0949	VELA PLAT	S2795	MEADOW CREST SUB
S0962	WHISPERING OAKS	S2800	MC INVALE ADDN
S0964	WHITEWING VISTA	S2801	MCCOY FLORESVILLE SUBDIVISION
S0969	WISEMAN ACRES (ARB)	S2815	NORTH 181 ADDN
S0970	WOOD VALLEY ACRES	S2817	NORTHCREST SUB
S0971	WOODLANDS SUBDIVISION	S2818	NORTHCREST HILLS
S0972	W/E SUBDIVISION	S2820	NOWERSKI ADDN
S0990	97 RANCH	S2835	OAK MANOR ESTATES
S0991	SOUTH BREEZE ESTATES	S2846	PARKSIDE HOMES SUB
S0994	ST GEORGE ESTATES	S2848	PEACOCK TOWNHOMES SUB
S0995	SOUTH BREEZE ESTATES PHASE II (ARB)	S2850	PICKETT ADDN
S0996	TOWER HILL ESTATES	S2878	QUINTANILLA ADDN
S2581	FOUR D MOBILE HOME ESTATES	S2880	RAILROAD ADDN
S2585	COUNTRYSIDE MOBILE HOME PARK	S2890	RILEY SUB
S2601	AUSTRALIA SUB	S2891	RIVER BEND
S2605	BELLAIRE ESTATES	S2894	RIVER OAKS ESTATES
S2621	BRIAR PARK SUB	S2895	SACRED HEART CATHOLIC CHURCH
S2630	CANFIELD ADDN	S2897	SANDY TERRACE
S2633	CHAMPIONS AT RIVER BEND	S2898	SCC FLORESVILLE PARTNERS LTD
S2635	CLOVER RIDGE SUB	S2909	SIXTH & STANDISH ADDN
S2647	COUNTRY RIDGE	S2910	SOUTHVIEW ADDN
S2668	DEVORA ADDN	S2915	STAUDT ADDN
S2670	DURAN SUBDIVISION	S2917	SUNNYSIDE ADDN
S2675	EAST 97 ADDN	S2920	SUNRISE ADDN
S2680	EAST HEIGHTS SUB	S2935	TALLEY ADDITION
S2695	FAIR PARK SUB	S2937	THE LINKS AT RIVER BEND
S2700	FIRST & PEACH ADDN	S2943	TRI-OAKS ESTATES
S2705	FLORESVILLE OLD TOWN	S2949	VETERANS BUSINESS PARK
S2710	FLORESVILLE SECTIONS	S2952	WENDYS SUB
S2719	FERNANDEZ SUBDIVISION	S2999	WEST VIEW SUBDIVISION
S2720	FRICK MANOR SUB	S2958	WESTHAVEN SUB
S2775	JUAN LONGORIA SUB	S2961	WIATREK SUB
S2777	LA QUINTA FLORESVILLE	S2963	WILD FLOWER SUB
S2779	LONE OAK SUBDIVISION	S2980	WOOLSEY SUB
S2781	LIVE OAK PLAZA	S2995	6TH STREET SUB
S2782	LODI GROVE	S2997	WALMART SUPERCENTER ADDITION
S2780	LONGRIDGE HEIGHTS SUB		



La Vernia Veterans Memorial

a project of the La Vernia Historical Association



Veterans Memorial Today

Project Description

The La Vernia Historical Association (LVHA) created the idea for a La Vernia Veterans Memorial in 2006 to provide a community expression of appreciation for Veterans of the United States military. The focus is on impacting not only the La Vernia area community but future generations.

The City of La Vernia granted permission to the LVHA to place the monument in the La Vernia City Park. The city’s property ownership enables security, oversight, and maintenance around the memorial. LVHA oversees engraving and cleanliness and is responsible for interacting with public questions and ceremonies at the monument.

Dustin Buckley, a graduate of La Vernia High School and UTSA School of Architecture created the memorial’s original design. Hollie Scott Sanchez, PLLC, Studio Architects, developed the architectural plans.

The monument is designed to have the names of honorable discharged, qualified Veterans inscribed on the granite walls.

Qualified Veterans are any who have lived in or near the La Vernia Wilson County area, have family and friends in the area, or simply have a fondness for the area. Residency is not required.

Funding for the project has come from many fundraisers, donations, in-kind contributions, and generous grants. For several years the LVHA hosted the La Vernia Wild West Hammerfest Bicycle Ride, many small events, online auctions, and online raffles.

On August 9, 2017, the foundation for the project was poured, completing Phase 1.

By November 2018, Phase 2 was completed, which included the erection of the walls for the names of the veterans, the completion of the Patriots Pathway leading up to the monument, and the installation of the benches.

Phase 3, the crowning piece, the Obelisk is hoped for completion by Veterans Day 2024 (weather and materials dependent)



Obelisk

The last object for the La Vernia Veterans Memorial is the 21-foot-tall Obelisk. Placed in the center of the memorial and has a cement base, and five 3form Koda XT* sides. To highlight the memorial, the top will be lit with a representation of the US Flag. The total cost for the Obelisk is over \$120,000.

* 3form Koda XT is an incredibly durable resin that brings translucency and design to exterior projects. (<https://www.3-form.com>)





A Proclamation by the Mayor

WHEREAS, The City of La Vernia’s future strength depends on providing a high-quality education to all students; and

WHEREAS, teacher quality matters more to student achievement than any other school-related factor; and

WHEREAS, teachers spend countless hours preparing lesson plans and supporting students; and

WHEREAS, teachers in the City of La Vernia have demonstrated great resilience, adaptability, and creativity during the COVID-19 crisis; and

WHEREAS, our community recognizes and supports its teachers in educating the children of this community; and

WHEREAS, #TeachersCan is a statewide movement supported by more than 150 partnering businesses and organizations committed to elevating the teaching profession and honoring the critical role teachers play in the success of Texas,

NOW, THEREFORE, BE IT RESOLVED that the City of La Vernia City Council joins #TeachersCan and its partnering entities across Texas in celebrating World Teachers’ Day and proclaims October 5, 2024, to be Teachers’ Day in the City of La Vernia; and

BE IT FURTHER RESOLVED that the City of La Vernia City Council encourages members of our community to personally express appreciation to our teachers and display a light blue ribbon outside your homes or businesses the week of October 5 as a symbol of support for our educators.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the seal of the City of La Vernia to be affixed this 19th day of September 2024.

Mayor Poore

City Secretary



A Proclamation by the Mayor

WHEREAS, childhood cancer is the leading cause of death by disease in children, and;

WHEREAS, 1 in 285 children in the United States will be diagnosed by their 20th birthday, and;

WHEREAS, 46 children per day or 16,790 children per year are diagnosed with cancer in the U.S., and;

WHEREAS, there are approximately 40,000 children on active treatment at any given time, and;

WHEREAS, the average age of diagnosis is 6 years old, compared to 66 years for adults' cancer diagnosis, and;

WHEREAS, 80% of childhood cancer patients are diagnosed late and with metastatic disease, and;

WHEREAS, on average there's been a 0.6 percent increase in childhood cancer reports per year since the mid 1970's resulting in an overall incidence increase of 24 percent over the last 40 years, and;

WHEREAS, two-thirds of childhood cancer patients will have chronic health conditions as a result of their treatment toxicity, with one quarter being classified as severe to life-threatening, and;

WHEREAS, approximately one-half of childhood cancer families rate the associated financial toxicity due to out-of-pocket expenses as considerable to severe, and;

WHEREAS, in the last 20 years only four new drugs have been approved by the FDA to specifically treat childhood cancer, and;

WHEREAS, the National Cancer Institute recognizes the unique research needs of childhood cancer and the associated need for increased funding to carry this out;

WHEREAS, hundreds of non-profit organizations at the local and national level including the American Childhood Cancer Organization are helping children with cancer and their families cope through educational, emotional, and financial support, and;

WHEREAS, researchers and healthcare professionals work diligently dedicating their expertise to treat and cure children with cancer, and; Whereas, too many children are affected by this deadly disease and more must be done to raise awareness and find a cure.

NOW, THEREFORE, I, MARTIN POORE, MAYOR, AND THE CITY COUNCIL OF LA VERNIA, DO HEREBY PROCLAIM SEPTEMBER 2024 AS CHILDHOOD CANCER AWARENESS MONTH IN LA VERNIA, and urge all citizens to work together to help reduce childhood cancer significantly in years to come.

In Witness Whereof, I have hereunto set my hand and caused the Great Seal of the City of La Vernia, Texas to be affixed at City Hall in La Vernia this 19th day of September, 2024.

Mayor Poore

City Secretary

ORDINANCE NO. 091924-01

AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the City Administrator of the City of La Vernia, Texas (herein the “City”) has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof, which is in accordance with the city’s Budget Policy as outlined in Resolution No. R090524-01;

WHEREAS, the City Council has received said City Administrator’s proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary pursuant to Local Government Code §102.005; and

WHEREAS, the Council set September 05, 2024, and September 19, 2024, as the date for the public hearings thereon and caused notice of such public hearings to be given by the La Vernia News pursuant to LGC §102.006; and

WHEREAS, the public hearings were held on said dates, and all persons were afforded an opportunity to appear and object to any or all items and estimates in the proposed budgets; and

WHEREAS, pursuant to LGC §102.007, the City Council, by the passage of the Budget Ordinance, shall adopt the budget for the ensuing fiscal year and appropriate such sums of money as the Council deems necessary to defray all expenditures of the City during the 2024 – 2025 budget year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, THAT:

Section 1. Budget

A.) The City hereby approves and adopts the budget, attached as **Exhibit A**, in all respects as the City’s annual budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

B.) The City Administrator may move funds within the budget strictly as directed by the city’s Fund Policy as outlined in Resolution No. R090524-02.

C.) In accordance with LGC §102.008(a), the adopted budget shall be filed with the City Secretary, and a copy of the adopted budget, including the cover page, shall be posted on the City’s website.

Section 2. Severability

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 3. Conflict of Ordinances

Ordinances or parts of Ordinances in conflict herewith are hereby repealed and are no longer of any force and effect.

Section 4. Effective Date

This ordinance shall take effect on the first day of October 2024.

PASSED, AND APPROVED this 19th day of September 2024 and recorded as follows:

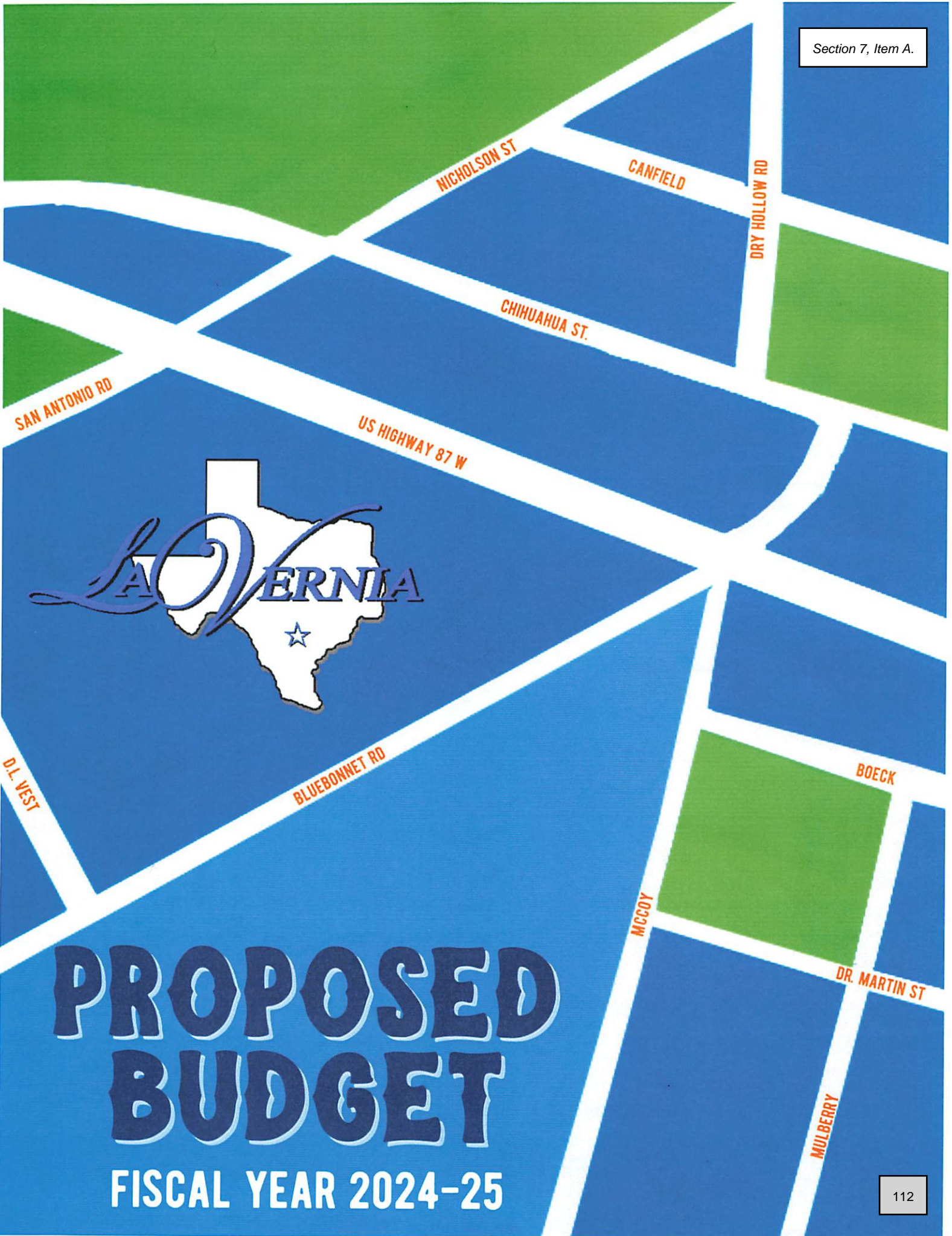
	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilman Justin Oates			
Councilman Gary Gilbert			
Councilman Eric Rauschuber			
Councilwoman Dianell Recker			
Councilman Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

Exhibit A



PROPOSED BUDGET

FISCAL YEAR 2024-25

PROPERTY TAX SUMMARY

As required by Section 102.005 of the Local Government Code, the City of La Vernia is providing the following statement on this cover page of its proposed budget:

the budget will raise more total property taxes than last year's budget by \$153,140.28, being that last year \$319,629.42 was raised, and this year \$472,769.70 is set to be raised, and of that amount, \$31,500 is tax revenue to be raised from new property added to the tax roll this year. The percentage change from last year's tax levy rate of 0.138093 to this year's tax levy rate of 0.178093 is approximately **28.95%**. And the percentage change in tax revenue from \$319,629.42 last year to \$472,769.70 this year is approximately **47.98%**.

The Proposed Budget is based on a proposed tax rate of \$0.178093 per \$100 of valuation, an increase of \$0.04 from last year. Below is a breakdown of tax rates and changes from FY 2021-22 to FY 2024-25.

Notice of Proposed Tax Rate proposes to use revenue attributable to the tax rate increase for the purpose of funding debt service and an increase in operational costs.

	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
Tax Rate (per \$100)	\$0.175200	\$0.154000	\$0.130800	\$0.178093
No New Revenue Rate (per \$100)	\$0.160700	\$0.150099	\$0.136928	\$0.121059
Voter Approval Rate (per \$100)	\$0.185100	\$0.162659	\$0.141454	\$0.293091
De Minimis Rate (per \$100)	\$0.514600	\$0.427554	\$0.354825	\$0.465054

*The total debt secured by the property tax for the City of La Vernia, Texas, is \$227,050.00

Budget Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2024-25 budget:

For:
Against:

Present and not voting:

Absent:

Property Tax Roll Call Vote:

The following is the record roll call vote by each member on the adoption of the FY 2024-25 tax rate:

For:

Against:

**Present and not
voting:**

Absent:

CITY OF LA VERNIA, TEXAS

ANNUAL BUDGET

FISCAL YEAR 2024-2025
OCTOBER 1, 2024 - SEPTEMBER 30, 2025

The Honorable
Mayor Martin Poore

Mayor Pro Tem
Dianell Recker

Council Members

Gary Gilbert

Justin Oates

Katherine Evans

Garrett Rabel

City Leadership

City Administrator

Lindsey Wheeler

Chief of Police

Donald Keil

Department Heads

City Secretary

Madison Farrow

Director of Public Works

Josh DelaZerda

Municipal Development District

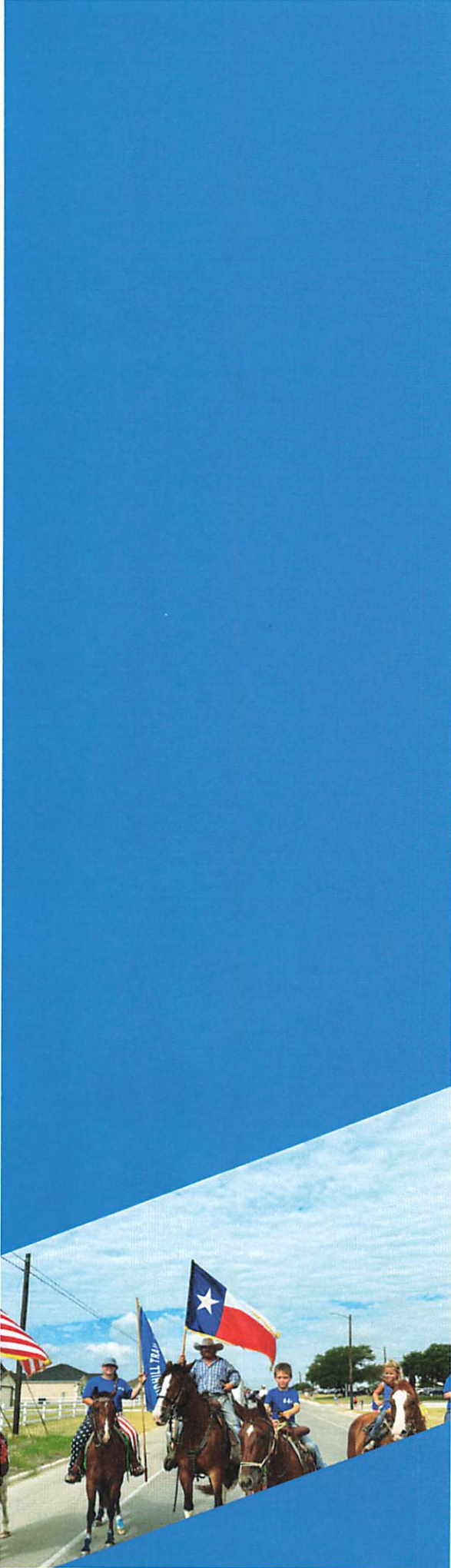
Executive Director

Felicia Carvajal

Budget prepared by:

City Administrator, Lindsey Wheeler and Finance Administrator, Jenny Begole

ADOPTED BUDGET ORDINANCE



ORDINANCE NO. 091924-01

AN ORDINANCE OF THE CITY OF LA VERNIA, TEXAS, ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2024, AND ENDING SEPTEMBER 30, 2025, AND OTHER MATTERS IN CONNECTION THEREWITH.

WHEREAS, the City Administrator of the City of La Vernia, Texas (herein the "City") has submitted to the City Council a proposed budget of the revenues of said City and the expenditures/expenses of conducting the affairs thereof, which is in accordance with the city's Budget Policy as outlined in Resolution No. R090524-01;

WHEREAS, the City Council has received said City Administrator's proposed budget, a copy of which proposed budget and all supporting schedules have been filed with the City Secretary pursuant to Local Government Code §102.005; and

WHEREAS, the Council set September 05, 2024, and September 19, 2024, as the date for the public hearings thereon and caused notice of such public hearings to be given by the La Vernia News pursuant to LGC §102.006; and

WHEREAS, the public hearings were held on said dates, and all persons were afforded an opportunity to appear and object to any or all items and estimates in the proposed budgets; and

WHEREAS, pursuant to LGC §102.007, the City Council, by the passage of the Budget Ordinance, shall adopt the budget for the ensuing fiscal year and appropriate such sums of money as the Council deems necessary to defray all expenditures of the City during the 2024 – 2025 budget year.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, THAT:

Section 1. Budget

A.) The City hereby approves and adopts the budget, attached as **Exhibit A**, in all respects as the City's annual budget for the fiscal year beginning October 1, 2024 and ending September 30, 2025.

B.) The City Administrator may move funds within the budget strictly as directed by the city's Fund Policy as outlined in Resolution No. R090524-02.

C.) In accordance with LGC §102.008(a), the adopted budget shall be filed with the City Secretary, and a copy of the adopted budget, including the cover page, shall be posted on the City's website.

Section 2. Severability

If any provision of this Ordinance or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Ordinance and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City hereby declares that this Ordinance would have been enacted without such invalid provision.

Section 3. Conflict of Ordinances

Ordinances or parts of Ordinances in conflict herewith are hereby repealed and are no longer of any force and effect.

Section 4. Effective Date

This ordinance shall take effect on the first day of October 2024.

PASSED, AND APPROVED this 19th day of September 2024 and recorded as follows:

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilman Justin Oates			
Councilman Gary Gilbert			
Councilman Eric Rauschuber			
Councilwoman Dianell Recker			
Councilman Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

ADOPTED TAX ORDINANCE



ORDINANCE NO. 091924-02

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF LA VERNIA FOR TAX YEAR 2024**

NOW THEREFORE: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

THE CITY COUNCIL OF LA VERNIA, TEXAS DOES HEREBY ADOPT THE FOLLOWING TAX RATE PER \$100 VALUATION FOR THE TAX YEAR 2024 AS FOLLOWS:

- .138093 FOR THE PURPOSE OF MAINTENANCE AND OPERATION**
- .04 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT**
- .178093 TOTAL TAX RATE**

THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THOUGH IT WILL RAISE AN I&S RATE WHICH LAST YEARS RATE DID NOT HAVE.

THE WILSON COUNTY APPRAISAL DISTRICT IS HEREBY AUTHORIZED TO ASSESS AND COLLECT THIS TAX FOR THE CITY OF LA VERNIA ON THIS 19th DAY OF SEPTEMBER 2024.

PASSED, AND APPROVED this 19th day of September 2024 and recorded as follows:

MAINTENANCE AND OPERATION:

Rate - .138093

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

PRINCIPAL AND INTEREST ON DEBT:

Rate - .04

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

TOTAL TAX:

Rate - .178093

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary

LEGAL:

Daniel Santee
City Attorney

Sept 19, 2024

Mayor Poore and Esteemed City Council Members,

I am honored to present the proposed budget for the fiscal year beginning October 1, 2024, and ending September 30, 2025. This budget offers a clear summary and a detailed line item report of our revenues and expenditures.

Budget Highlights

The FY 2024-2025 Adopted Budget reflects robust growth in major revenue sources for the General Fund, including sales tax and property tax. This growth will significantly reduce our debt service and improve various accounts. Notably, we will reintroduce an Interest & Sinking (I&S) tax rate of \$0.04 per \$100.00 valuation for the first time in years. This adjustment is crucial for better managing our debt service and ensuring the longevity of our infrastructure.

The budget also includes a 5% cost-of-living increase for employees, underscoring our commitment to fair compensation and supporting our staff amidst changing financial conditions. This budget carefully balances revenue growth with inflationary pressures, aiming to maintain competitive compensation and benefits across all City departments.

Budget Overview

The proposed budget is based on a tax rate of \$0.178093 per \$100 of valuation, reflecting an increase of \$0.04 from the previous year. It encompasses all service delivery and capital investment initiatives outlined by the City Council and addresses our debt service needs.

This budget is designed to meet citizen-driven service expectations within available resources, create a sustainable growth plan for our community, and provide a functional working environment for city staff. It serves as:

- A Fiduciary Policy Document: Establishing service delivery expectations and accountability for both citizens and staff.
- A Financial Operations Plan: Estimating expenditures for the fiscal year and outlining the means of financing.
- An Operational Plan: Allocating and utilizing human, material, and capital resources during the fiscal year.

Financial Goals

The budget was developed with the following objectives:

- Maintain optimal fund balance levels in accordance with the new city fund policy.
- Ensure reliable and well-maintained infrastructure that complies with regulations and supports long-term sustainability.
- Continue delivering operational excellence that meets resident expectations.
- Provide a level of public safety that maintains our status as one of the safest cities in the region.
- Manage the tax rate effectively, keeping it competitive while addressing maintenance and operational needs and ensuring equitable sharing of debt responsibilities.
- Operate with fiscal responsibility, using beginning fund balances only for capital or one-time expenses.

Conclusion

In the upcoming year, we anticipate significant infrastructure improvements funded by the 2024 bond series, particularly for drainage projects. We also plan to enhance groundwater sources for the community. The utility fund is expected to improve with the implementation of a new meter system. Additionally, we aim to increase community events, reinforcing our reputation as a small, safe, and welcoming place.

I extend my sincere appreciation to the City Council for your dedicated volunteerism, leadership, and guidance. Effective local governance depends on strong relationships, and together, we address citizen concerns and prepare the City to tackle challenges related to aging infrastructure and growth. Your leadership is deeply respected by City staff and reflects your commitment to the citizens of La Vernia. Our people-focused organization reflects the dedication and talent of our employees. I thank all city employees for their exceptional service and commend department heads for their efforts in preparing the FY 2024-2025 budget. A special thank you goes to the finance department for their countless hours of hard work this budget season.

Our team of dedicated public servants is committed to preserving and enhancing the unique quality of life in La Vernia. To the City staff, I commend your ongoing success and look forward to another impactful year. It is an honor to serve as your leader, and your dedication inspires me daily. Let us continue to serve with pride and commitment, remembering that it is both an honor and privilege to serve the people of La Vernia.

Respectfully,



Lindsey Wheeler, MPA
City Administrator

SUMMARY BUDGET



All Funds

Section 7, Item A.

10/2023 Thru 09/2024

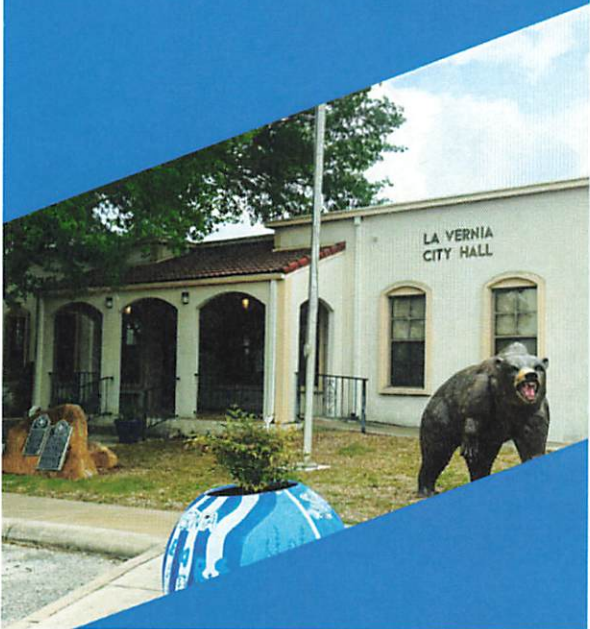
Proposed
2024-2025

	Budget	Actual	Difference	% Comp	Budget	Inc/Dec
General Fund						
Beginning Fund Balance	1,224,715	1,224,715			1,780,238	
Revenues	2,603,687	3,023,198	419,511	116%	2,985,906	382,219
Total Revenues	2,603,687	3,023,198	419,511		2,985,906	382,219
Expenses						
Code	168,000	56,418	(111,582)	34%	174,381	6,381
Admin	457,052	450,960	(6,092)	99%	578,196	121,144
Court	115,629	91,354	(24,275)	79%	90,263	(25,366)
Police Department	1,533,166	1,521,933	(11,233)	99%	1,612,909	79,743
Public Works	192,540	183,190	(9,350)	95%	227,065	34,525
Park	146,800	163,820	17,020	112%	173,334	26,534
Total Expenses	2,613,187	2,467,675	(145,512)		2,856,149	242,962
Revenues over Expenses	(9,500)	555,523	565,023	517%	129,758	139,258
Ending Fund Balance	1,215,215	1,780,238			1,909,996	
Series 2024 CO - Drainage						
Beginning Fund Balance	0	0			1,230,936	
Revenues	25,000	1,280,325	1,255,325		25,000	
Expenses	0	49,389	49,389		760,265	
Revenues over Expenses	25,000	1,230,936	1,205,936		(735,265)	(760,265)
Ending Fund Balance	25,000	1,230,936			495,671	
Municipal Development District						
Beginning Fund Balance	2,238,500	2,238,500			2,206,065	
Revenues	563,500	584,700	21,200	104%	588,550	25,050
Expenses	563,500	617,135	53,635	110%	588,550	25,050
Revenues over Expenses	0	(32,435)	(32,435)		0	0
Ending Fund Balance	2,238,500	2,206,065		213%	2,206,065	
Streets						
Beginning Fund Balance	797,606	797,606				

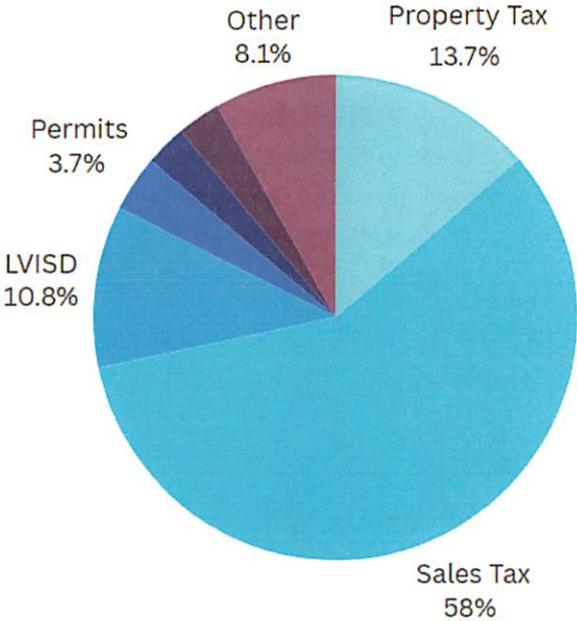
	Budget	Actual	Difference	% Comp	Budget	Inc/Dec
Revenues	281,600	324,615	43,015	115%	334,155	52,555
Expenses	281,600	537,755	256,155	191%	334,155	52,555
Revenues over Expenses	0	(213,140)	(213,140)		0	0
Ending Fund Balance	797,606	584,466		306%	0	
Hotel Occupancy Tax						
Beginning Fund Balance	143,073	143,073			208,973	
Revenues	70,900	65,900	(5,000)	93%	70,900	0
Expenses	60,000	0	(60,000)	0%	60,000	0
Revenues over Expenses	10,900	65,900	55,000		10,900	0
Ending Fund Balance	153,973	208,973		93%	219,873	
Forfeitures and Grants						
Beginning Fund Balance	414	414			449	
Revenues	18,050	12,035	(6,015)	67%	0	(18,050)
Expenses	18,050	12,000	(6,050)	66%	0	(18,050)
Revenues over Expenses	0	35	35		0	0
Ending Fund Balance	414	449		133%	449	
Debt Service						
Beginning Fund Balance	0	0			0	
Revenues	0	0	0	#DIV/0!	120,340	120,340
Expenses	0	0	0	#DIV/0!	478,522	478,522
Revenues over Expenses	0	0	0		(358,181)	(358,181)
Ending Fund Balance	0	0			(358,181)	
Court Security						
Beginning Fund Balance	4,332	4,332			5,656	
Revenues	2,021	1,324	(697)	66%	2,021	0
Expenses	200	0	(200)	0%	200	0
Revenues over Expenses	1,821	1,324	(497)	66%	1,821	0
Ending Fund Balance	6,153	5,656			7,477	

	Budget	Actual	Difference	% Comp	Budget	Inc/Dec
Court Technology						
Beginning Fund Balance	14,553	14,553			15,749	
Revenues	2,740	1,196	(1,544)	44%	2,740	0
Expenses	10,000	0	(10,000)	0%	10,000	0
Revenues over Expenses	(7,260)	1,196	8,456	44%	(7,260)	0
Ending Fund Balance	7,293	15,749			8,489	
Utilities						
Beginning Fund Balance	(145,015)	(145,015)			(527,070)	
Revenues	1,537,700	1,500,334	(37,366)	98%	1,874,304	336,604
Expenses	1,774,243	1,882,389	108,146	106%	1,528,416	(245,827)
Revenues over Expenses	(236,543)	(382,055)	(145,512)	-9%	345,887	582,430
Ending Fund Balance	(381,558)	(527,070)			(181,182)	
Impact Fees - Water						
Beginning Fund Balance	73,179	73,179			75,254	
Revenues	5,500	2,075	(3,425)	65%	2,500	(3,000)
Expenses	0	0	0	0%	75,000	75,000
Revenues over Expenses	5,500	2,075	(3,425)	65%	(72,500)	(78,000)
Ending Fund Balance	78,679	75,254			2,754	
Impact Fees - Sewer						
Beginning Fund Balance	13,147	13,147			13,523	
Revenues	2,600	376	(2,224)	150%	1,000	(1,600)
Expenses	0	0	0	0%	0	0
Revenues over Expenses	2,600	376	(2,224)	150%	1,000	(1,600)
Ending Fund Balance	15,747	13,523			14,523	

SUMMARY CHARTS AND GRAPHS

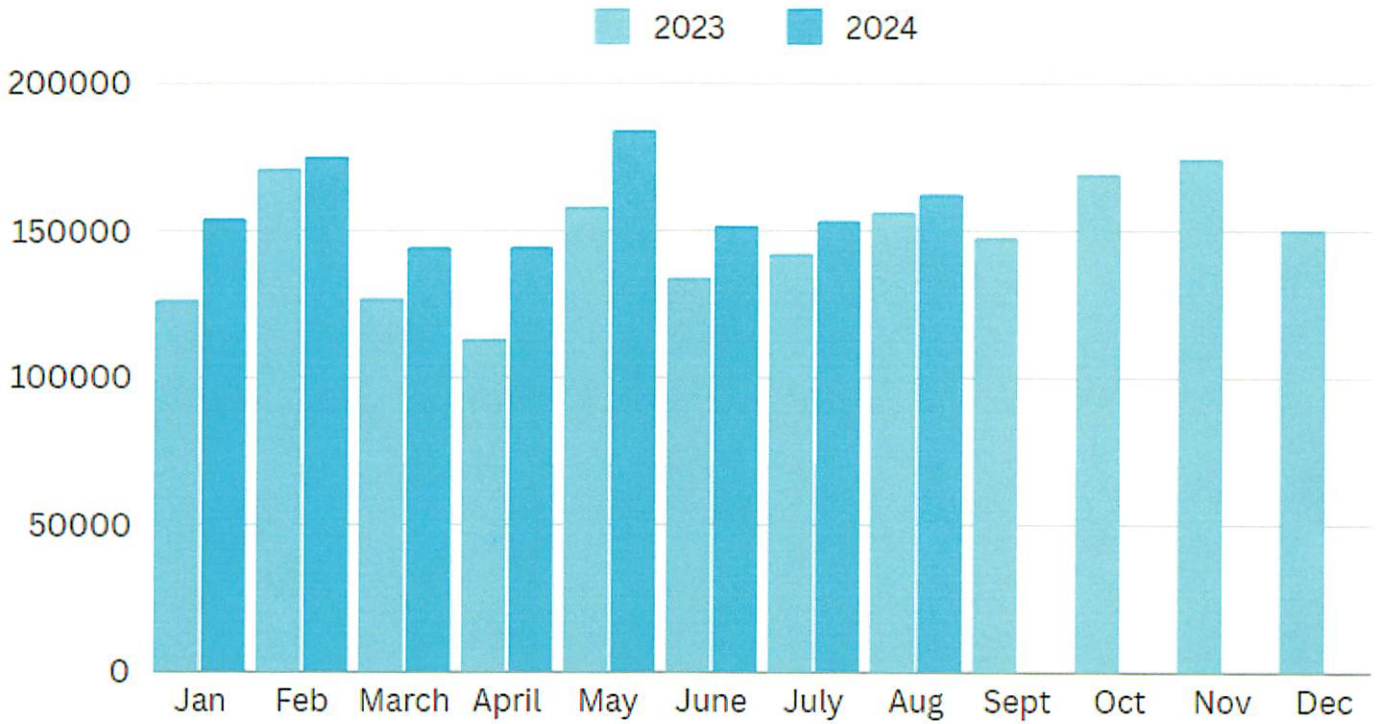


General Fund Revenue Summary

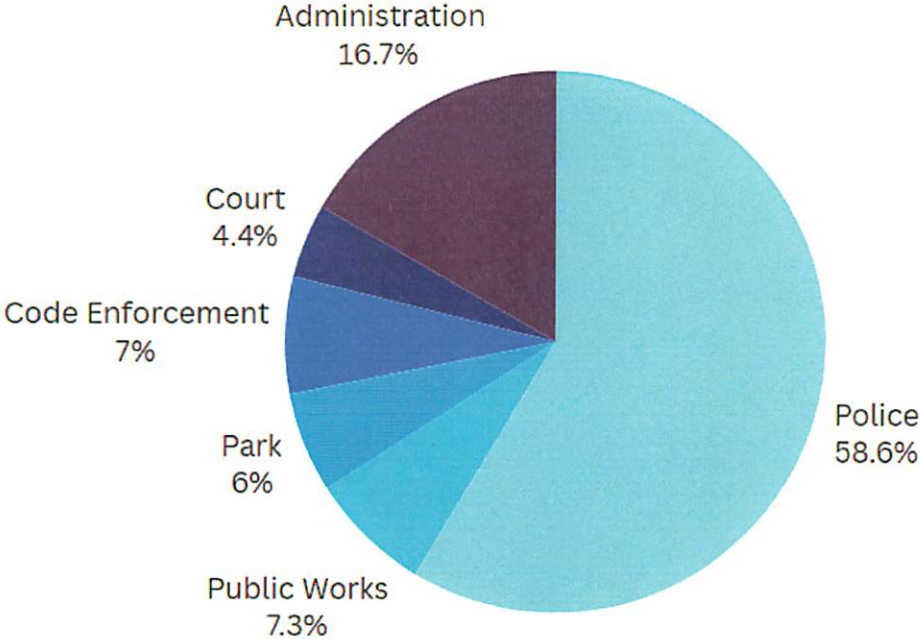


The chart above illustrates that sales tax contributes to approximately 58% of the total general fund revenue, followed by property tax at around 14%. Approximately 11% of the general fund revenue supports our contract with LVISD for school resource officers. Apart from these figures, the remaining section includes revenue sources like internet, beverage tax, and agreements with the La Vernia Little League and the La Vernia Municipal Development District.]

City of La Vernia Sales Tax Revenue Allocated Each Month by the Texas State Comptroller

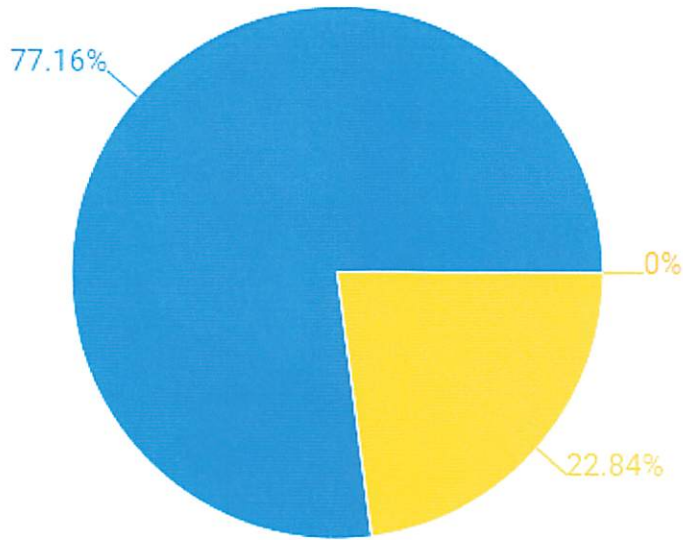


Expenses



Debt Service Breakdown

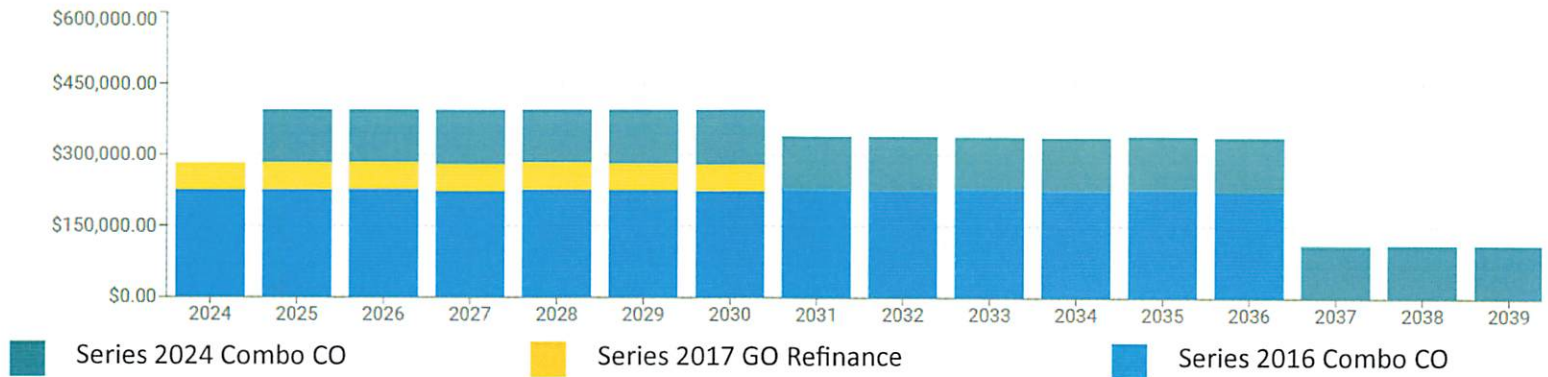
\$5,023,473.84 - All Funding Sources (as of 8/15/2024)



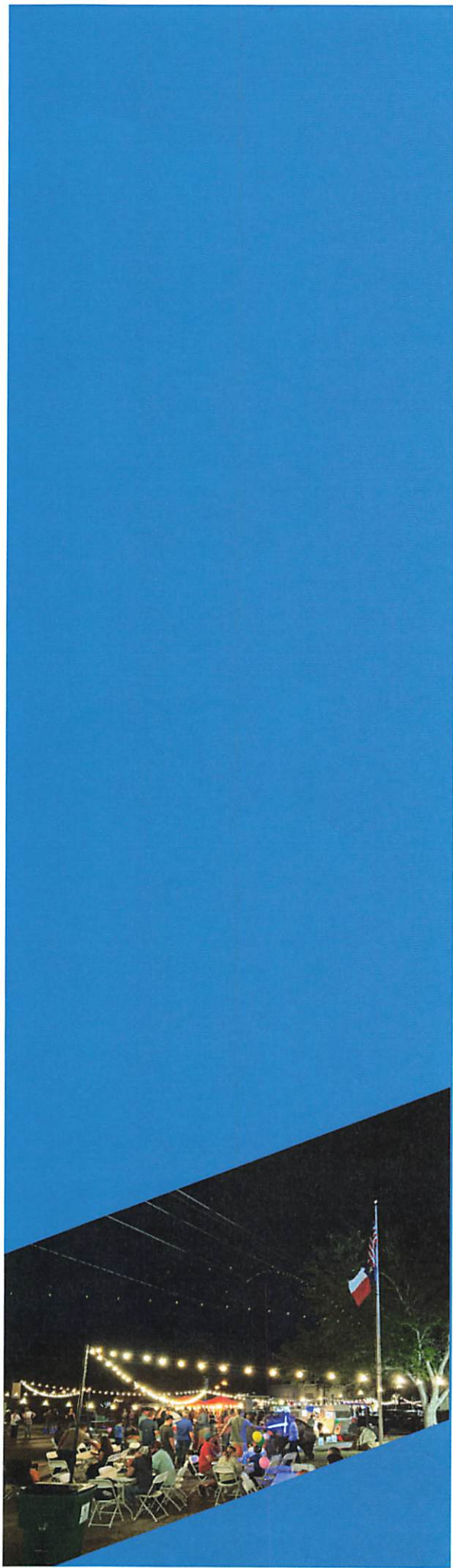
■ Principal ■ Interest ■ Compounded Interest

Fiscal Year Totals

All Funding Sources (FYE 09/30)



GENERAL FUND



General Fund Revenues

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-400-010	AD VALORUM TAXES - CURRENT	345,890	319,629	26,261	92%	472,770	126,880
10-400-015	AD VALORUM TAXES - DELINQUENT	5,000	894	4,106	18%	5,000	0
10-400-020	AD VALORUM TAXES - ATT FEES	750	125	625	17%	750	0
10-400-025	AD VALORUM TAXES - PEN & INT	2,000	1,500	500	75%	2,000	0
10-400-030	AD VALORUM TAXES - TAX CERT	33	0	33	0%	33	0
10-400-050	PARK USE INCOME	6,000	8,500	(2,500)	142%	6,000	0
10-400-060	FOOD LICENSE INCOME	18,000	19,000	(1,000)	106%	18,000	0
10-400-065	PERMITS	95,000	415,000	(320,000)	437%	105,000	10,000
10-400-066	VARIANCE, ZONING, SUP REQUEST	2,000	1,400	600	70%	2,000	0
10-400-070	CREDIT CARD REWARD REVENUE	15,000	21,000	(6,000)	140%	15,000	0
10-400-071	CONTRACTOR REGISTRATION	3,000	2,500	500	83%	3,000	0
10-400-080	INTEREST INCOME	30,000	28,000	2,000	93%	30,000	0
10-400-095	MISC INCOME	6,000	310	5,690	5%	6,000	0
10-400-110	STATE SALES TAX	1,125,000	1,594,378	(469,378)	142%	1,642,209	517,209
10-400-115	PROPERTY RELIEF SALES TAX	279,924	0	279,924	0%	0	(279,924)
10-400-120	MIXED BEVERAGE TAX	25,000	23,000	2,000	92%	25,000	0
10-400-125	NSF CHECK FEE	25	0	25	0%	25	0
10-400-150	FRANCHISE TAX	78,000	87,000	(9,000)	112%	78,000	0
10-400-151	AMERICAN TOWER LEASE	16,200	16,127	73	0%	0	(16,200)
10-400-155	CERTIFICATE OF OCCUPANCY	3,000	3,000	0	100%	3,000	0
10-400-156	LITTLE LEAGUE ANNUAL FEES	28,000	28,540	(540)	102%	28,000	0
10-400-451	LEOSE TRAINING INCOME	2,550	2,527	23	99%	950	(1,600)
10-400-455	PD NATIONAL NIGHT OUT	1,000	608	392	61%	1,000	0
10-400-456	PD GOLF	15,000	14,256	744	95%	0	(15,000)
10-410-285	MISC INCOME	9,500	1,705	7,795	18%	9,500	0
10-410-286	LVISD SRO OFFICER	253,670	287,049	(33,379)	113%	290,568	36,898
10-410-296	COPS LVISD	40,000	14,700	25,300	37%	15,000	(25,000)
10-410-297	LVISD ADMINISTRATION FEES	9,000	6,778	2,222	75%	38,056	29,056
10-410-298	POLICE REPORTS	550	280	270	51%	550	0
10-410-300	MDD OVERHEAD TRANSFER IN	60,000	60,000	0	100%	60,000	0
10-410-301	MDD TRANSFER IN	0	0	0	#DIV/0!	0	0
10-415-315	INDINGENT DEFENSE FUND (IDF)	300	100	200	33%	300	0
10-415-320	LOCAL TRAFFIC FINE	1,500	710	790	47%	1,500	0
10-415-321	LOCAL CONSOLIDATED COURT COST	1,000	460	540	46%	1,000	0
10-415-325	MOVING VIOLATION FEE (MVF)	25	2	23	8%	25	0
10-415-330	STATE JURY FEE (JRF)	600	180	420	30%	500	(100)
10-415-335	STATE JUDICIAL SUPPORT FUND (J	600	260	340	43%	600	0
10-415-340	STATE CONSOLIDATED COURT COST	30,000	0	30,000	0%	30,000	0
10-415-345	STATE TRAFFIC FINE (STF)	15,000	10,600	4,400	71%	15,000	0
10-415-355	FINE	45,000	30,000	15,000	67%	45,000	0
10-415-360	TIME PAYMENT FEE	750	250	500	33%	750	0
10-415-365	WARRANT FEE	7,000	6,500	500	93%	7,000	0
10-415-370	ADMINISTRATIVE FEE	800	610	190	76%	800	0
10-415-371	DISMISSAL FEE	1,800	460	1,340	26%	1,800	0
10-415-372	ARREST FEE	3,000	1,610	1,390	54%	3,000	0
10-415-380	OMNI COLLECTION FEE	3,000	1,950	1,050	65%	3,000	0
10-415-385	DEFERRED FEE	15,000	9,000	6,000	60%	15,000	0
10-415-390	CHILD SAFETY FINE	50	0	50	0%	50	0
10-415-391	SCHOOL ZONE VIOLATION FEE	750	1,300	(550)	173%	750	0
10-415-392	TRUANCY PREVENTION FEE	2,000	1,400	600	70%	2,000	0
10-415-393	SEATBELT FEE	400	0	400	0%	400	0
10-415-394	LOCAL TRUANCY PREVENTION	20	0	20	0%	20	0
Total Revenues		2,603,687	3,023,198	(419,511)	116%	2,985,906	382,219

10/2023 Thru 09/2024

Proposed
2024-2025

Code Enforcement

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-500-010	WAGES - CODE ENFORCEMENT					15,400	
10-500-110	SOCIAL SECURITY					1,778	
10-500-115	TMRS					778	
	Total Payroll Cost	0	0	0	0	17,956	0
10-500-210	OFFICE EXPENSE		0	0	#DIV/0!	0	0
10-500-230	DUES AND SUBSCRIPTIONS	0	0	0	#DIV/0!	0	0
10-500-240	TELEPHONE	0	0	0	#DIV/0!	0	0
10-500-250	UNIFORMS	0	40	(40)	#DIV/0!	0	0
10-500-270	TECHNOLOGY/SOFTWARE UPGRADES	8,000	4,500	3,500	56%	8,000	0
10-500-300	CONTRACT SERVICES - BV	100,000	25,068	74,932	25%	100,000	0
	CONTRACT SERVICES - FIRE ESD #1	24,000	9,000	15,000	38%	12,000	(12,000)
10-500-320	WORKERS COMP INSURANCE	500	460	40	92%	100	(400)
10-500-410	LEGAL & PROFESSIONAL - ENGINEE	30,000	16,000	14,000	53%	30,000	0
10-500-425	MUNI CODES	5,500	1,250	4,250	23%	6,000	500
10-500-450	EMPLOYEE TRAINING	0	100	(100)	#DIV/0!	325	325
10-500-610	VEHICLE FUEL	0	0	0	#DIV/0!	0	0
10-500-620	VEHICLE REPAIR	0	0	0	#DIV/0!	0	0
	Total Operating Cost	168,000	56,418	111,582	34%	156,425	(11,575)
	Total Overall Cost	168,000	56,418	111,582	34%	174,381	(11,575)

Note:

Areas of interest are highlighted in yellow

10/2023 Thru 09/2024

Proposed
2024-2025

Administration

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-510-010	WAGES - GENERAL	185,961	181,000	4,961	97%	222,958	36,997
10-510-015	OVERTIME	0	0	0	#DIV/0!	7,500	7,500
10-510-020	CAR/ PHONE ALLOWANCE	6,600	5,000	1,600	76%	0	(6,600)
10-510-110	PAYROLL TAXES	14,226	13,000	1,226	91%	17,056	2,830
10-510-115	TMRS	9,715	9,710	5	100%	11,259	1,544
10-510-150	EMPLOYEE INSURANCE	24,100	20,000	4,100	83%	31,690	7,590
	Total Payroll Cost	240,602	228,710	11,892	#DIV/0!	290,463	49,861
10-510-210	OFFICE EXPENSE	4,000	2,400	1,600	60%	4,000	0
10-510-212	OFFICE EQUIPMENT RENTALS	8,000	7,500	500	94%	8,000	0
10-510-214	BUILDING EXPENSE - CH	33,000	35,000	(2,000)	106%	9,445	(23,555)
10-510-215	OFFICE CLEANING	6,800	6,000	800	88%	6,800	0
10-510-220	OFFICE SUPPLIES	3,000	3,500	(500)	117%	3,000	0
10-510-230	DUES AND SUBSCRIPTIONS	2,300	1,500	800	65%	2,300	0
10-510-240	TELEPHONE	13,500	8,000	5,500	59%	10,000	(3,500)
10-510-250	UNIFORMS	200	200	0	100%	700	500
10-510-260	POSTAGE	1,500	1,500	0	100%	1,500	0
10-510-270	TECHNOWLEDGE/SOFTWARE UPGRADES	50,000	58,000	(8,000)	116%	100,000	50,000
10-510-290	UTILITIES	8,000	8,000	0	100%	8,500	500
10-510-300	NATIONAL NIGHT EXPENSES	3,000	1,000	2,000	33%	4,000	1,000
10-510-310	PROPERTY & LIABILITY INSURANCE	16,000	20,000	(4,000)	125%	25,000	9,000
10-510-320	WORKERS COMP INSURANCE	450	450	0	100%	557	107
10-510-330	BONDING	50	0	50	0%	50	0
10-510-420	LEGAL & PROFESSIONAL - LEGAL	15,000	15,000	0	100%	25,000	10,000
10-510-421	LEGAL & PROFESSIONAL - COLLECT	5,000	8,000	(3,000)	160%	5,000	0
10-510-435	FOOD LICENSE EXPENSE	6,000	6,000	0	100%	6,000	0
10-510-450	EMPLOYEE TRAINING	6,000	6,000	0	100%	25,000	19,000
10-510-452	WCAC QUARTERLY PAYMENT	6,000	6,000	0	100%	6,000	0
10-510-460	AUDIT EXPENSE	9,400	9,400	0	100%	9,400	0
10-510-465	ELECTION EXPENSE	2,000	1,000	1,000	50%	2,000	0
10-510-470	BANK SERVICE CHARGES	2,500	2,500	0	100%	2,500	0
10-510-476	CONTRACT SERVICES - CSI	100	0	100	0%	100	0
10-510-490	ADS	900	900	0	100%	900	0
10-510-670	GENERAL SUPPLIES	250	0	250	0%	250	0
10-510-700	LIBRARY DONATION	1,000	200	800	20%	1,000	0
10-510-710	CHILD ADVOCACY	5,000	5,000	0	100%	5,000	0
10-510-720	ANIMAL CONTROL CONTRACT	5,000	5,000	0	100%	5,000	0
10-510-920	MISCELLANEOUS EXPENSE	2,500	4,200	(1,700)	168%	2,500	0
10-510-XXX	TRANSFER TO OTHER FUNDS	0	0	0	#DIV/0!	8,231	8,231
	Total Operating Cost	216,450	222,250	(5,800)	103%	287,733	63,052
	Total Overall Cost	457,052	450,960	6,092	99%	578,196	112,913

Court		10/2023 Thru 09/2024				Proposed 2024-2025	
Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-515-010	WAGES - COURT	48,500	33,600	14,900	69%	26,986	(21,514)
10-515-110	PAYROLL TAXES	3,705	2,600	1,105	70%	2,064	(1,641)
10-515-115	TMRS	2,170	1,500	670	69%	1,013	(1,157)
10-515-150	EMPLOYEE INSURANCE	1,000	500	500	50%	0	(1,000)
	Total Payroll	55,375	38,200	17,175	2.59	30,063	(25,312)
10-515-210	OFFICE EXPENSE	50	50	0	100%	50	0
10-515-230	DUES AND SUBSCRIPTIONS	200	0	200	0%	200	0
10-515-271	TECHNOLOGY/SOFTWARE UPGRADES	10,000	10,000	0	100%	10,000	0
10-515-320	WORKERS COMP INSURANCE	104	104	0	100%	50	(54)
10-515-415	PROSECUTOR SERVICES	7,500	1,000	6,500	13%	7,500	0
10-515-420	JURY EXPENSE	200	0	200	0%	200	0
10-515-450	EMPLOYEE TRAINING	600	1,000	(400)	167%	600	0
10-515-474	OMNI COLLECTION	1,600	1,000	600	63%	1,600	0
10-515-550	STATE COURT COSTS	40,000	40,000	0	100%	40,000	0
	Total Operating	60,254	53,154	7,100	6.43	60,200	(54)
	Overall Total	115,629	91,354	24,275	79%	90,263	(25,366)

Note: Software may or may not need to be purchased for FY 25
 Areas highlighted in yellow are of interest

Police

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-520-010	WAGES - POLICE	928,635	928,635	0	100%	959,480	30,845
10-520-011	CONTRACT LABOR	20,000	20,000	0	100%	20,000	0
10-520-012	SHIFT DIFFERENTIAL	11,000	7,500	3,500	68%	11,000	0
10-520-015	OVERTIME	23,000	25,000	(2,000)	109%	25,000	2,000
10-520-110	PAYROLL TAXES	71,041	71,000	41	100%	73,400	2,359
10-520-115	TMRS	48,275	48,275	0	100%	48,454	179
10-520-150	EMPLOYEE INSURANCE	125,065	125,065	0	100%	137,325	12,260
Total Payroll #####			1,225,475	1,541	100%	1,274,659	47,643
10-520-160	MEDICAL COST	3,000	2,000	78	67%	3,000	0
10-520-210	OFFICE EXPENSE	1,500	1,500	0	100%	1,500	0
10-520-220	OFFICE SUPPLIES	1,500	1,500	0	100%	1,500	0
10-520-240	TELEPHONE	8,500	15,000	(6,500)	176%	13,000	4,500
10-520-250	UNIFORMS	12,500	17,000	(4,500)	136%	13,500	1,000
10-520-270	TECHNOLOGY/SOFTWARE UPGRADES	40,000	40,000	0	100%	55,000	15,000
10-520-287		8,000	3,100	4,900	39%	0	(8,000)
10-520-310	PROPERTY & LIABILITY INSURANCE	15,000	17,000	(2,000)	113%	20,000	5,000
10-520-321	WORKERS COMP INSURANCE	17,500	25,000	(7,500)	143%	30,000	12,500
10-520-325	UNEMPLOYMENT TWC	2,400	2,308	92	96%	0	(2,400)
10-520-330	BONDING	100	0	100	0%	100	0
10-520-400	PROFESSIONAL FEES	500	0	500	0%	500	0
10-520-450	EMPLOYEE TRAINING	12,000	15,000	(3,000)	125%	9,000	(3,000)
10-520-451	LEOSE TRAINING EXPENSE	750	750	0	100%	750	0
10-520-476	CONTRACT SERVICES CAMERA	16,000	16,300	(300)	102%	16,000	0
10-520-477	LAB TEST	100	0	100	0%	100	0
10-520-478	K-9 CONTRACT LABOR	4,000	2,000	2,000	50%	4,000	0
10-520-479	COPS LVISD CONTRACT PAY	40,000	20,000	20,000	50%	40,000	0
10-520-480	EVIDENCE SUPPLIES	2,000	2,000	0	100%	2,000	0
New	EXPLORER PROGRAM	1,000	1,000	0	100%	1,000	0
10-520-499	ADS - PUBLICATIONS	300	300	0	100%	300	0
10-520-600	VEHICLE PURCHASE	0	3,600	(3,600)	#DIV/0!	0	0
10-520-610	VEHICLE FUEL	50,000	45,000	5,000	90%	50,000	0
10-520-620	VEHICLE REPAIR	40,000	40,000	0	100%	40,000	0
10-520-670	GENERAL SUPPLIES	2,500	2,500	0	100%	2,500	0
10-520-690	EQUIPMENT PURCHASES	15,000	15,000	0	100%	22,500	7,500
10-520-700	WILSON COUNTY SOFTWARE	4,000	0	4,000	0%	4,000	0
10-520-910	WCSD DISPATCH	3,000	3,000	0	0%	3,000	0
10-520-920	MICELLAENOUS	5,000	5,600	(600)	112%	5,000	0
Total Operating		306,150	296,458	8,770	97%	338,250	32,100
Overall Total		#####	1,521,933	10,311	99%	1,612,909	79,743.00

Note:
New software needed in order to stay compliant

10/2023 Thru 09/2024

Proposed
2024-2025

Public Works

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-530-010	WAGES - PUBLIC WORKS	79,405	79,405	0	100%	89,764	10,359
10-530-015	OVERTIME	6,000	5,000	1,000	83%	6,000	0
10-530-110	PAYROLL TAXES	6,075	6,075	0	100%	6,867	792
10-530-115	TMRS	4,145	4,145	0	100%	4,533	388
10-530-120	ON CALL PAY	1,600	0	1,600	0%	1,600	0
10-530-150	EMPLOYEE INSURANCE	15,165	15,165	0	100%	21,651	6,486
Total Payroll Cost		112,390	109,790	2,600	98%	130,415	18,025
10-530-240	TELEPHONE	3,000	3,000	0	100%	3,000	0
10-530-250	UNIFORMS	3,500	3,500	0	100%	4,000	500
10-530-310	PROPERTY & LIABILITY INSURANCE	9,000	10,000	(1,000)	111%	10,000	1,000
10-530-320	WORKERS COMP INSURANCE	3,500	2,000	1,500	57%	3,500	0
10-530-450	EMPLOYEE TRAINING	400	400	0	100%	400	0
10-530-610	VEHICLE FUEL	35,000	30,000	5,000	86%	35,000	0
10-530-620	VEHICLE REPAIR	2,000	1,000	1,000	50%	2,000	0
10-530-655	REPAIR AND MAINTENANCE	1,500	1,500	0	100%	1,500	0
10-530-660	TOOLS	2,500	2,000	500	80%	2,500	0
10-530-665	STREET REPAIR	15,000	12,000	3,000	80%	15,000	0
10-530-670	GENERAL SUPPLIES	750	0	750	0%	750	0
10-530-690	EQUIPMENT	4,000	2,000	2,000	50%	4,000	0
10-530-930	ENGINEERING FEES	0	6,000	(6,000)		15,000	15,000
Total Operating Cost		80,150	73,400	6,750	92%	96,650	16,500
Overall Total		192,540	183,190	9,350	95%	227,065	34,525

Note:

At the mid-year, we may re-asses the employee salary split allocation

10/2023 Thru 09/2024

Proposed
2024-2025

Parks

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
10-580-010	WAGES - PARK DEPARTMENT	78,235	78,235	0	100%	87,994	9,759
10-580-015	OVERTIME	4,000	5,000	(1,000)	125%	4,000	0
10-580-110	PAYROLL TAXES	5,985	5,985	0	100%	6,732	747
10-580-115	TMRS	4,085	5,000	(915)	122%	4,444	359
10-580-150	EMPLOYEE INSURANCE	19,245	20,000	(755)	104%	21,127	1,882
	Total Payroll Cost	111,550	114,220	(2,670)	102%	124,297	12,747.00
10-580-240	TELEPHONE	600	1,000	(400)	167%	600	0
10-580-250	UNIFORMS	750	2,000	(1,250)	267%	2,000	1,250
10-580-290	UTILITIES - PARK	8,000	10,000	(2,000)	125%	10,000	2,000
10-580-320	WORKERS COMP INSURANCE	400	400	0	100%	437	37
10-580-450	EMPLOYEE TRAINING	200	200	0	100%	200	0
10-580-600	VEHICLE PURCHASE		500	(500)	#DIV/0!		0
10-580-610	VEHICLE FUEL	3,000	5,500	(2,500)	183%	5,500	2,500
10-580-620	VEHICLE REPAIR	2,500	8,500	(6,000)	340%	5,500	3,000
10-580-655	REPAIR AND MAINTENANCE	5,000	5,000	0	100%	5,000	0
10-580-660	TOOLS	300	0	300	0%	300	0
10-580-670	CITY PARK SUPPLIES	4,500	6,500	(2,000)	144%	4,500	0
10-580-690	PARK EQUIPMENT	10,000	10,000	0	100%	15,000	5,000
10-580-695	PARK- CHRISTMAS	0	0	0	#DIV/0!	0	0
	Total Operating Cost	35,250	49,600	(14,350)	141%	49,037	13,787.00
	Total Overall Cost	146,800	163,820	(17,020)	112%	173,334	26,534.00

SERIES 2024 CO - DRAINAGE PROJECTS

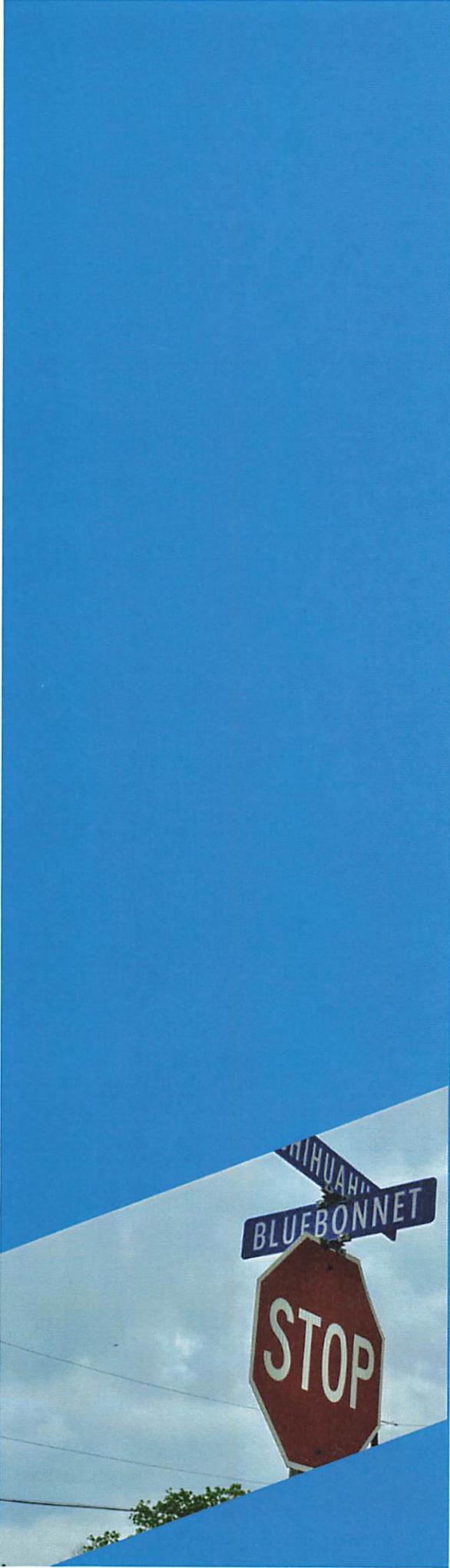


SERIES 2024 CO - DRAINAGE PROJECTS

The fund is used to record the Series 2024 CO's. These Certificates of Obligations were issued to construct drainage infrastructure.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	0	0	1,230,936
Total Revenues	25,000	1,280,325	25,000
Total Expenses	0	49,389	760,265
Revenues over Expenses	25,000	1,230,936	(735,265)
Ending Fund Balance	25,000	1,230,936	495,671

MUNICIPAL DEVELOPMENT DISTRICT



MUNICIPAL DEVELOPMENT DISTRICT

The fund is used to record the revenues and expenses of a component unit of the City. The MDD collects a 1/2 cent sales tax to promote the economic growth and enhance overall quality of life in the City of La Vernia.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	2,238,500	2,238,500	2,206,065
Total Revenues	563,500	584,700	588,550
Total Expenses	563,500	617,135	588,550
Revenues over Expenses	0	(32,435)	0
Ending Fund Balance	2,238,500	2,206,065	2,206,065

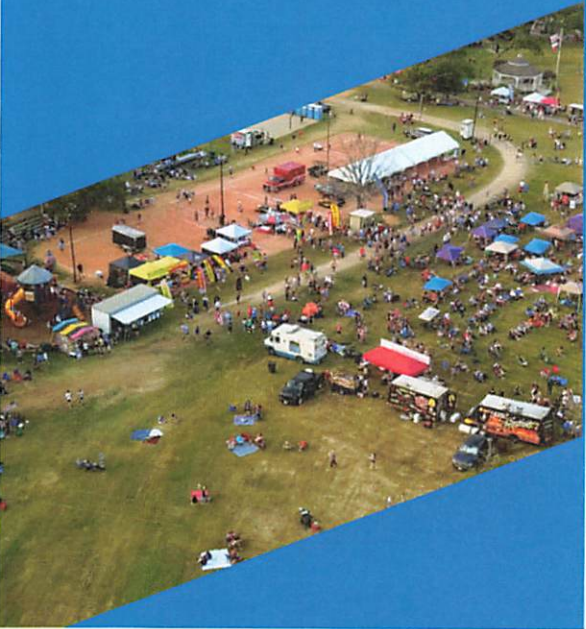
10/2023 Thru 09/2024

Proposed
2024-2025

MDD

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
12-400-080	BANK INTEREST	8,500	17,500	(9,000)	206%	12,500	4,000
12-400-110	SALES TAX	535,000	525,000	10,000	98%	551,050	16,050
12-400-120	EVENT VENDORS/DONATIONS	20,000	42,200	(22,200)	211%	25,000	5,000
12-000-000	TRANSFER FROM HOT	0	0	0	#DIV/0!	0	0
Total Revenue		563,500	584,700	(21,200)	104%	588,550	25,050
12-500-010	WAGES - MDD	38,355	38,355	0	100%	55,004	16,649
12-500-020	OVERTIME	0	0	0	0%	5,000	0
12-500-050	PAYROLL TAXES	2,935	2,935	0	100%	4,208	1,273
12-500-115	TMRS	2,005	2,005	0	100%	2,778	773
12-500-150	EMPLOYEE INSURANCE	9,625	1,500	8,125	16%	10,563	938
		52,920	44,795	8,125	85%	77,553	19,633
12-500-220	OFFICE SUPPLIES	4,000	5,000	(1,000)	125%	4,000	0
12-500-230	MEMBERSHIP/DUES	2,500	1,500	1,000	60%	14,500	12,000
12-500-231	NEWS PUBLICATIONS/SUBSCRIPTION	2,250	2,250	0	100%	100	(2,150)
12-500-240	TELEPHONE	800	800	0	100%	800	0
12-500-320	WORKERS COMP INSURANCE	200	200	0	100%	138	(62)
12-500-400	FACILITY & OVERHEAD COST TO GF	60,000	60,000	0	100%	60,000	0
12-500-410	ENGINEERING	5,000	1,000	4,000	20%	5,000	0
12-500-420	LEGAL	3,000	500	2,500	17%	3,000	0
12-500-450	TRAINING/CONFERENCE/TRAVEL	5,000	2,000	3,000	40%	5,000	0
12-500-455	BUSINESS RECRUITMENT	100	100	0	100%	100	0
12-500-456	ECONOMIC DEVELOPMENT	5,000	5,000	0	100%	5,000	0
12-500-460	EVENT PLANNING	118,000	225,000	(107,000)	191%	225,000	107,000
12-500-475	CONSULTING/ DEVELOPMENT PROJECTS	15,000	165,000	(150,000)	1100%	50,000	35,000
12-500-476	ADVERTISING	7,500	200	7,300	3%	10,000	2,500
12-500-477	FACADE GRANTS	15,000	10,000	5,000	67%	50,000	35,000
12-500-478	TRAFFIC STUDY	4,200	4,200	0	100%	100	(4,100)
12-500-500	CONTINGENCY	263,030	0	263,030	0%	78,259	(184,771)
12-900-200	TRANSFER OUT	0	0	0	#DIV/0!	0	0
Total Operating Cost		510,580	572,340	44,080	112%	510,997	39,683
Total Expenses		563,500	617,135	52,205	110%	588,550	59,316
Revenues over Expenses		0.00	(32,435)	(73,405)	#DIV/0!	0	(34,266)

STREET MAINTENANCE



STREET MAINTENANCE

The fund is a Special Revenue Fund and used to account for the 1/4 cent sales tax dedicated to maintaining the streets of the City.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	797,606	812,606	605,424
Total Revenues	281,600	324,615	334,155
Total Expenses	266,600	531,797	334,155
Revenues over Expenses	15,000	(207,182)	0
Ending Fund Balance	812,606	605,424	605,424

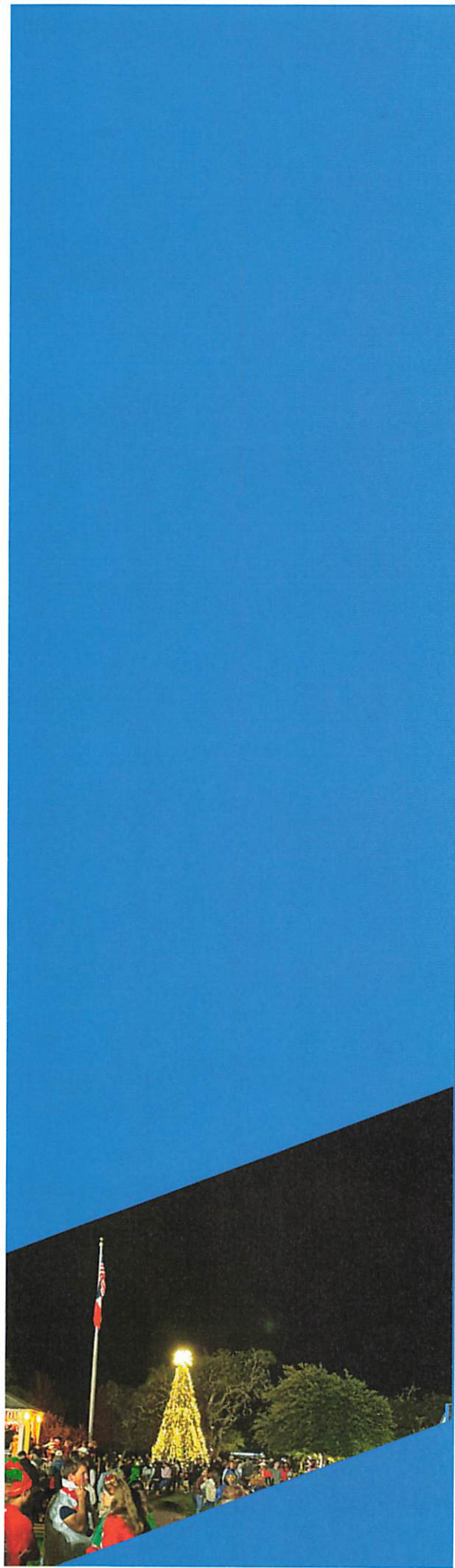
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Proposed
2024-2025

Streets

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
14-400-010	STREET MAINTENANCE TAX	275,000	318,015	(43,015)	116%	327,555	52,555
14-400-080	INTEREST INCOME	6,600	6,600	0	100%	6,600	0
	Total Revenue	281,600	324,615	(43,015)	2.16	334,155	52,555
14-500-100	STREET REPAIR	266,600	531,797	(265,197)	199%	319,155	52,555
14-500-410	PROFESSIONAL - ENGINEERING	15,000	5,958	9,042	40%	15,000	0
	Total Expenses	281,600	537,755	(256,155)	239%	#NAME?	52,555
	Revenue over Expenses	0.00	(213,140)	213,140	239%	#NAME?	0

HOTEL OCCUPANCY TAX



HOTEL OCCUPANCY TAX

The fund is a Special Revenue Fund and used to account for hotel occupancy tax collected. The hotel occupancy tax collected is to be used to promote tourism within the City.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	143,073	143,073	208,973
Total Revenues	70,900	65,900	70,900
Total Expenses	60,000	0	60,000
Revenues over Expenses	10,900	65,900	10,900
Ending Fund Balance	153,973	208,973	219,873

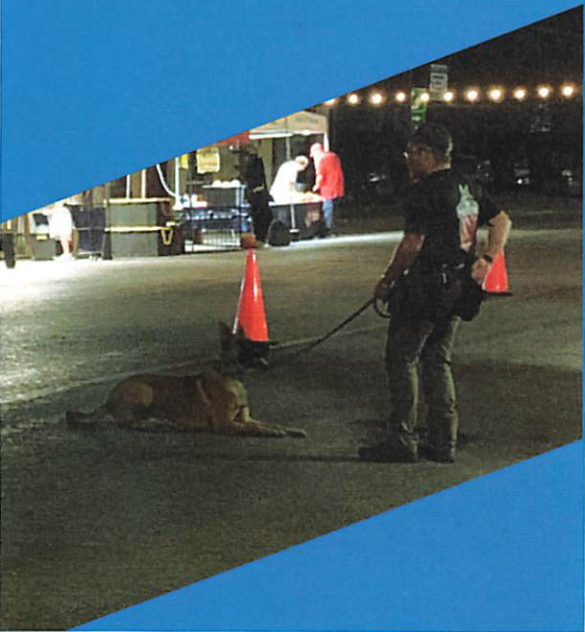
10/2023 Thru 09/2024

Proposed
2024-2025

HOTEL TAX

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
15-400-080	INTEREST INCOME	900	900	0	100%	900	0
15-400-100	HOTEL TAX REVENUE	70,000	65,000	5,000	93%	70,000	0
	Total Revenue	70,900	65,900	5,000	1.93	70,900	0
15-500-200	HOTEL ABATEMENT EXPENSE	60,000	0	60,000	0%	0	(60,000)
15-000-000	TRANSFER TO MDD	0	0	0	#DIV/0!	60,000	
	Total Expenses	60,000	0	60,000	0%	60,000	(60,000)
	Revenue over Expenses	10,900	65,900	(55,000)	193%	10,900	60,000

POLICE FORFEITURE AND GRANTS



POLICE FORFEITURE AND GRANTS

These funds are Special Revenue Funds. Revenues from forfeitures of seized properties and grants are restricted and to be used for their designated purpose.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	414	414	449
Total Revenues	18,050	12,035	0
Total Expenses	18,050	12,000	0
Revenues over Expenses	0	35	0
Ending Fund Balance	414	449	449

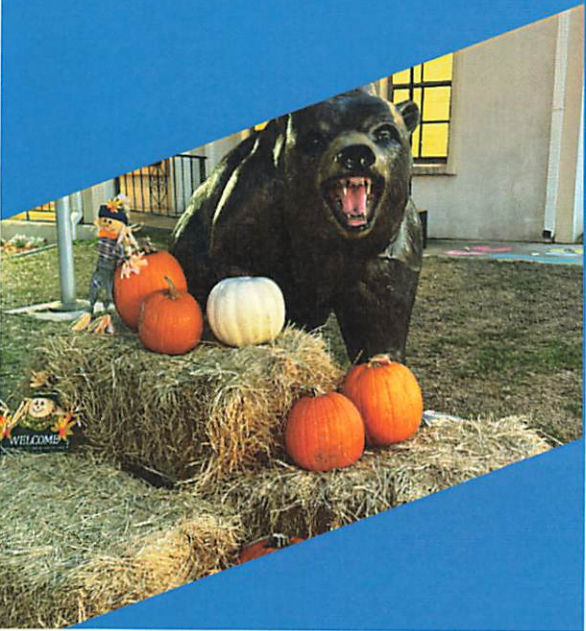
Forfeitures and grants- PD

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
16-400-010	FORFEITURES	18,000	12,000	6,000	67%		(18,000)
16-400-080	INTEREST	50	35	15	70%		(50)
	Total Revenue	18,050	12,035	6,015	1.36	0	(18,050)
16-500-100	MISC POLICE EXPENSE	18,050	12,000	6,050	66%		(18,050)
	Total Expenses	18,050	12,000	6,050	66%	0	(18,050)
	Revenue over Expenses	0	35	(35)	70%	0	0

DEBT SERVICE



DEBT SERVICE

The Debt Service Fund is used to account for all financial resources that are restricted, committed, or assigned for the payment of principal and interest of the long-term obligations of the City. Debt Service Fund revenues are primarily derived from property taxes.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	0	0	0
Total Revenues	0	0	112,009
Total Expenses	0	0	478,522
Revenues over Expenses	0	0	(366,513)
Ending Fund Balance	0	0	(366,513)

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Proposed
2024-2025

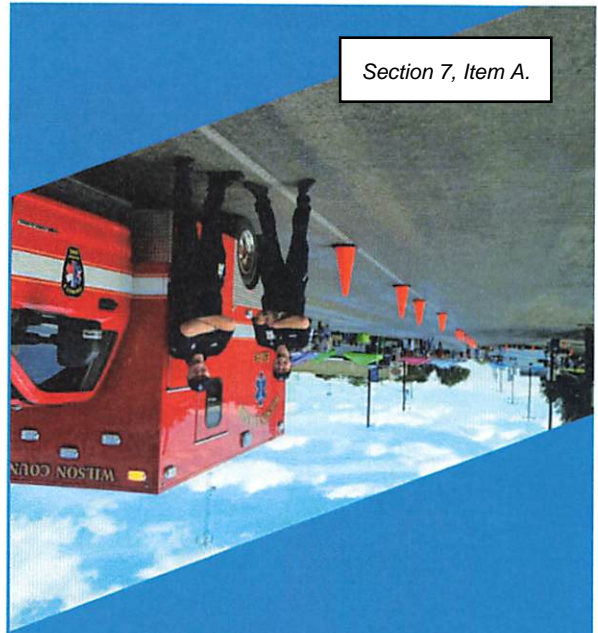
Debt Service Fund

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
20-100-101	AD VALOREM TAX	0	0	0	#DIV/0!	112,009	112,009
20-100-102	TRANSFER FROM OTHER FUNDS	0	0	0	#DIV/0!	8,231	8,231
20-100-103	INTEREST	0	0	0	#DIV/0!	100	100
	Total Revenue	0	0	0	#DIV/0!	120,340	120,340
20-100-104	2017 REFUNDING PRINCIPAL	0	0	0	#DIV/0!	313,000	313,000
20-100-105	2017 REFUNDING INTEREST	0	0	0	#DIV/0!	7,466	7,466
20-100-106	SARA LOAN PRINCIPAL	0	0	0	#DIV/0!	38,642	38,642
20-100-107	SARA LOAN INTEREST	0	0	0	#DIV/0!	7,404	7,404
20-100-108	2016 SERIES PRINCIPAL	0	0	0	#DIV/0!	0	0
20-100-109	2016 SERIES INTEREST	0	0	0	#DIV/0!	0	0
20-100-110	2016 SERIES BOND -ADMIN FEE	0	0	0	#DIV/0!	0	0
20-100-111	2024 SERIES PRINCIPAL	0	0	0	#DIV/0!	40,000	40,000
20-100-112	2024 SERIES INTEREST	0	0	0	#DIV/0!	72,009	72,009
	Total Expenses	0	0	0	#DIV/0!	478,522	478,522
	Revenue over Expenses	0	0	0	#DIV/0!	(358,181)	(358,181)

Note: The areas highlighted in Yellow are of particular interest
The 2016 bond series is zeroed out as it will continue to be taken from the utility fund

COURT SECURITY

Section 7, Item A.

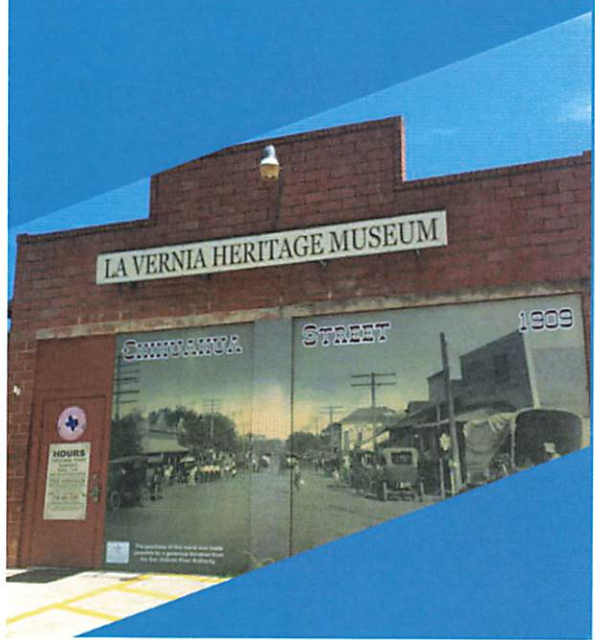


COURT SECURITY

The Court Security Fund is restricted and to be used to offset the cost of security required for the safe and efficient operations of Municipal Court. Revenues for this fund are from fees assessed with each citation.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	4,332	4,332	5,656
Total Revenues	2,021	1,324	2,021
Total Expenses	200	0	200
Revenues over Expenses	1,821	1,324	1,821
Ending Fund Balance	6,153	5,656	7,477

COURT TECHNOLOGY



COURT TECHNOLOGY

The Court Technology Fund is restricted and to be used to offset the cost of technology required for the efficient operations of Municipal Court. Revenues for this fund are from fees assessed with each citation.

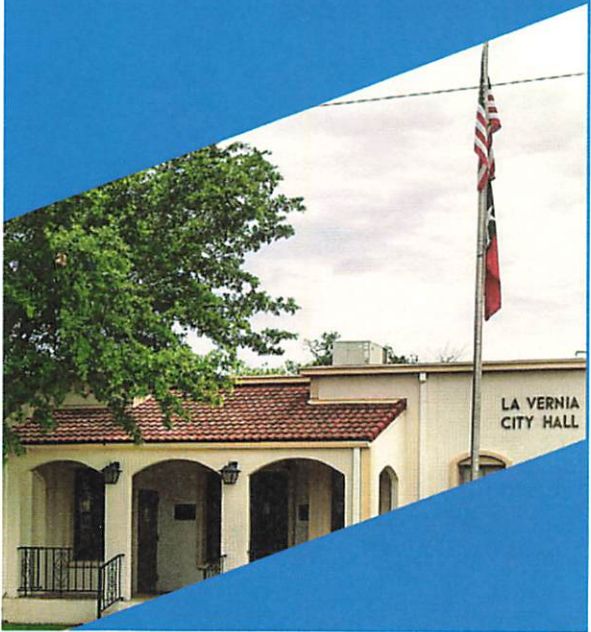
	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	14,553	14,553	15,749
Total Revenues	2,740	1,196	2,740
Total Expenses	10,000	0	10,000
Revenues over Expenses	(7,260)	1,196	(7,260)
Ending Fund Balance	7,293	15,749	8,489

10/2023 Thru 09/2024

Proposed
2024-2025

Account Number	Description	Budget	Estimated	Difference	% Comp	Budget	Inc/Dec
25-400-080	INTEREST	15	14	1	95%	15	0
25-410-210	COURTHOUSE SECURITY FEES	2,006	1,310	696	65%	2,006	0
	Total Revenue	2,021	1,324	697	66%	2,021	0
Court Sec							
25-500-100	COURT BAILIFF	200	0	200	0%	200	0
	Total Expenses	200	0	200	0%	200	0
	Revenue over Expenses	1,821	1,324	497		1,821	0
Court Tech							
35-400-080	INTEREST	80	62	18	78%	80	0
35-410-270	STATE COURT COST - TECH FEE	2,660	1,134	1,526	43%	2,660	0
	Total Revenue	2,740	1,196	1,544	44%	2,740	0
35-900-100	ANNUAL SOFTWARE MAINTENANCE	10,000	0	10,000	0%	10,000	0
	Total Expenses	10,000	0	10,000	0%	10,000	0
	Revenue over Expenses	(7,260)	1,196	(8,456)		(7,260)	0

UTILITY



UTILITY

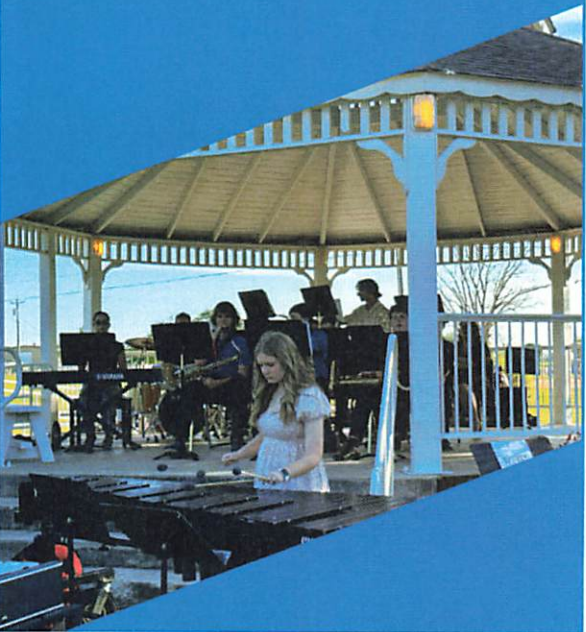
The Utility Fund is a proprietary fund and is used to account for activities that are similar to those often found in the private sector. The measurement focus is the determination of net income, financial position, and cash flows. The City's Utility Fund is used to account for the provision of water, sewer, and garbage service to residents and

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	(145,015)	(145,015)	(387,070)
Total Revenues	1,537,700	1,500,334	1,874,304
Total Expenses	1,524,243	1,742,389	1,528,416
Revenues over Expenses	13,457	(242,055)	345,888
Ending Fund Balance	(131,558)	(387,070)	(41,182)

Account Number	Description	Budget 2024	Estimated 2024	Difference	% Comp	Budget 2025	Inc/Dec
40-400-080	INTEREST INCOME	1,000	100	900	10%	1,000	0
40-400-095	MISC INCOME	1,000	0	1,000	0%	1,000	0
40-400-125	NSF CHECK FEE	200	500	(300)	250%	200	0
40-400-505	SALES TAX INCOME	28,000	25,000	3,000	89%	0	(28,000)
40-400-510	WATER SALES	785,000	758,823	26,177	97%	1,051,513	266,513
40-400-520	SEWER SALES	245,000	244,636	364	100%	321,091	76,091
40-400-530	PENALTIES	7,000	8,000	(1,000)	114%	7,000	0
40-400-540	OPER & MAINTENANCE	30,000	30,000	0	100%	30,000	0
40-400-550	GARBAGE SALES	380,000	400,000	(20,000)	105%	420,000	40,000
40-400-555	OVERPAYMENT	8,000	8,000	0	100%	8,000	0
40-400-560	NEW WATER METER FEES	13,000	3,500	9,500	27%	13,000	0
40-400-562	NEW WATER CONSTRUCTIONS FEE	8,000	0	8,000	0%	8,000	0
40-400-565	NEW SEWER CONSTRUCTION FEES	3,000	0	3,000	0%	3,000	0
40-400-570	RECONNECTIONS	4,000	2,700	1,300	68%	4,000	0
40-400-590	WATER DEPOSITS	18,000	15,375	2,625	85%	0	(18,000)
40-400-591	ADMIN FEE	5,000	2,700	2,300	54%	5,000	0
40-400-592	GREASE TRAP PERMITS	500	0	500	0%	500	0
40-400-595	ADJUSTMENTS	1,000	1,000	0	100%	1,000	0
Utilities		1,537,700	1,500,334	37,366	98%	1,874,304	336,604
40-540-010	WAGES	169,860	169,860	0	100%	182,978	13,118
40-540-015	OVERTIME	12,000	12,000	0	100%	12,000	0
40-540-110	PAYROLL TAXES	13,000	13,000	0	100%	13,998	998
40-540-115	TMRS	8,870	8,870	0	100%	9,240	370
40-540-120	ON CALL PAY	1,600	1,600	0	100%	1,600	0
40-540-150	EMPLOYEE INSURANCE	29,597	29,597	0	100%	31,952	2,355
Personel Total		234,927	234,927	0		251,768	16,841
40-540-210	OFFICE EXPENSE	2,308	1,500	808	65%	1,750	(558)
40-540-230	DUES AND SUBSCRIPTIONS	4,000	3,000	1,000	75%	4,000	0
40-540-240	TELEPHONE	4,500	4,500	0	100%	4,500	0
40-540-260	POSTAGE	3,300	3,300	0	100%	3,500	200
40-540-270	TECHNOLOGY/SOFTWARE UPGRADES	2,800	2,800	0	100%	2,800	0
40-540-281	DEPOSIT REFUND	5,100	6,500	(1,400)	127%	0	(5,100)
40-540-284	APPLIED DEPOSIT REIMBURSEMENT	8,500	6,352	2,148	75%	0	(8,500)
40-540-290	UTILITIES	74,053	85,000	(10,947)	115%	95,000	20,947
40-540-310	PROPERTY & LIABILITY INSURANCE	7,800	12,000	(4,200)	154%	9,700	1,900
40-540-320	WORKERS COMP INSURANCE	6,000	2,000	4,000	33%	6,000	0
40-540-400	PROFESSIONAL FEES	725	0	725	0%	4,000	3,275
40-540-411	PERMITS & INSPECTIONS	5,000	7,500	(2,500)	150%	6,000	1,000
40-540-450	EMPLOYEE TRAINING & LICENSING	4,175	4,175	0	100%	6,000	1,825
40-540-455	CRWA MEETING REIMBURSEMENT	300	300	0	100%	300	0
40-540-460	AUDIT EXPENSE	9,400	9,400	0	100%	9,400	0
40-540-471	PAYCLIX EXPENSE	8,335	13,000	(4,665)	156%	9,000	665
40-540-490	ADS	500	0	500	0%	250	(250)
40-540-610	VEHICLE FUEL	500	500	0	100%	500	0
40-540-620	VEHICLE REPAIR	10,000	50,000	(40,000)	500%	10,000	0
40-540-710	GARBAGE COLLECTION EXPENSE	264,400	380,000	(115,600)	144%	350,000	85,600
40-540-720	SALES TAX EXPENSE	28,000	28,000	0	100%	0	(28,000)
40-540-805	VALVE REPAIR	0	0	0	#DIV/0!	10,000	10,000
40-540-810	SUPPLIES AND REPAIRS	235,000	235,000	0	100%	290,000	55,000
40-540-820	WWTP OPERATION	415,000	325,000	90,000	78%	165,000	(250,000)
40-540-825	METER REPLACEMENT	0	0	0	#DIV/0!	100,000	100,000
40-540-830	WATER ANALYSIS LAB	8,000	8,000	0	100%	10,000	2,000
40-540-840	CHEMICALS	16,000	24,000	(8,000)	150%	25,000	9,000
40-540-880	BULK WATER PURCHASE	55,000	70,000	(15,000)	127%	75,000	20,000
40-540-902	LAND LEASE	35,000	35,000	0	100%	45,000	10,000
40-540-906	EQUIPMENT PURCHASE	868	868	0	100%	1,500	632

Account Number	Description	Budget 2024	Estimated 2024	Difference	% Comp	Budget 2025	Inc/Dec
40-540-909	C OF O 2011 PRINCIPAL	48,000	48,000	0	100%	49,000	1,000
40-540-910	SARA LOAN PRINCIPAL	36,985	37,000	(15)	100%	0	(36,985)
40-540-912	C OF O 2011 INTEREST	8,524	8,524	0	100%	7,466	(1,058)
40-540-913	SARA LOAN INTEREST	9,061	9,061	0	100%	0	(9,061)
40-540-916	2016 SERIES BOND PAYMENT	135,000	140,000	(5,000)	104%	145,000	10,000
40-540-917	2016 SERIES - INTEREST PAYMENT	86,250	86,250	0	100%	82,050	(4,200)
40-540-918	2016 SERIES BOND - ADMIN FEE	200	200	0	100%	200	0
40-540-920	MISCELLANEOUS EXPENSE	732	732	0	100%	500	(232)
		1,539,316	1,647,462	(108,146)	107%	1,528,416	(10,900)
Overall Expenses		1,774,243	1,882,389	(108,146)	106%	1,528,416	5,941
Revenue/Expenses		(236,543)	(382,055)	145,512	162%	345,887	330,662

IMPACT FEES - WATER



IMPACT FEES - WATER

The Impact Fees - Water fund accounts for the revenues collected from Water Impact Fees and the expenditure of those funds in accordance with the adopted plan.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	73,179	73,179	75,254
Total Revenues	5,500	2,075	2,500
Total Expenses	0	0	75,000
Revenues over Expenses	5,500	2,075	(72,500)
Ending Fund Balance	78,679	75,254	2,754

IMPACT FEES - SEWER

A photograph of a white water tower with a blue sky background. The tower has the text "La Vernia" in a cursive font and "WELCOME HOME" in a sans-serif font below it, with a small star between the two lines of text. The tower is situated in a residential area with green trees and houses visible in the background.

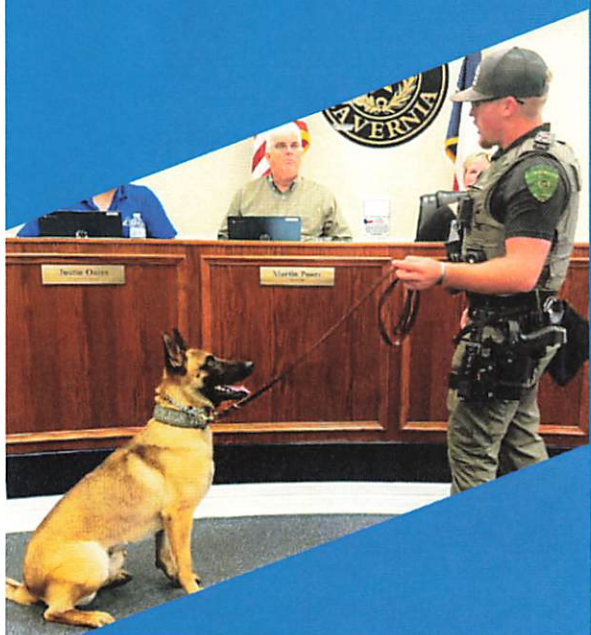
La Vernia
WELCOME HOME

IMPACT FEES - SEWER

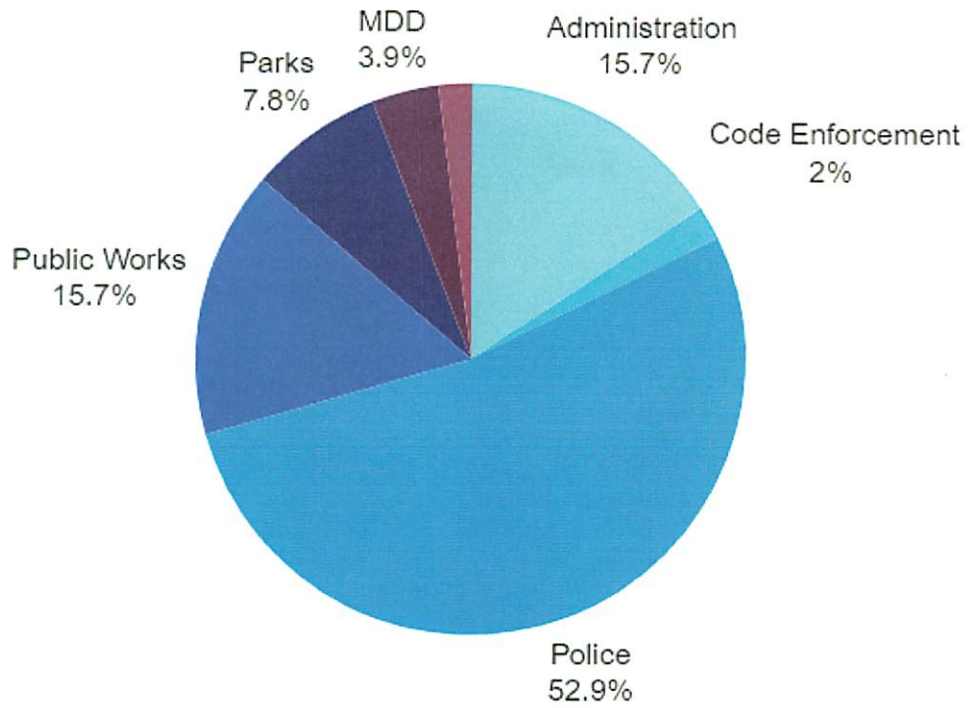
The Impact Fees - Sewer fund accounts for the revenues collected from Sewer Impact Fees and the expenditure of those funds in accordance with the adopted plan.

	FY 2024 Adopted Budget	FY 2024 Estimated Actual	FY 2025 Proposed Budget
Beginning Fund Balance	13,147	13,147	13,523
Total Revenues	2,600	376	1,000
Total Expenses	0	0	0
Revenues over Expenses	2,600	376	1,000
Ending Fund Balance	15,747	13,523	14,523

PERSONNEL



The information below depicts the makeup of the staff and personnel needs.



Department	Number of Employees
Administration	4
Code	0.5
Police Department	13.5
Public Works	4
Parks	2
Municipal Development District	1
Court	0.5

RESOLUTION NO. 091924-01**A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, RATIFYING THE PROPERTY TAX INCREASE REFLECTED IN THE ADOPTED BUDGET FOR FISCAL YEAR 2024-25.**

WHEREAS, the Local Government Code Section 102.007(c) states when a budget will require raising more property taxes than in the previous year, a vote separate from adopting the budget or tax rate must be taken to ratify the property tax increase; and

WHEREAS, the City staff of the City of La Vernia (the "City") has recommended that the City ratify the property tax increase in accordance with the Local Government Code; and

WHEREAS, the City Council has determined that ratifying the property tax increase is in the city's best interest.

NOW THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS THAT:

Section 1. The City Council hereby ratifies the budget will raise more total property taxes than last year's budget by \$153,140.28, being that last year \$319,629.42 was raised, and this year \$472,769.70 is set to be raised, and of that amount, \$31,500 is tax revenue to be raised from new property added to the tax roll this year. The percentage change from last year's tax levy rate of 0.138093 to this year's tax levy rate of 0.178093 is approximately 28.95%. And the percentage change in tax revenue from \$319,629.42 last year to \$472,769.70 this year is approximately 47.98%.

Section 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

Section 3. All resolutions, or parts thereof, which are in conflict or inconsistent with any provision of this Resolution are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

Section 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

Section 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

Section 6. It is officially found, determined, and declared that the meeting at which this

Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED this 19th day of September 2024.

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary, City of La Vernia

ORDINANCE NO. 091924-02

**AN ORDINANCE LEVYING A TAX RATE
FOR THE CITY OF LA VERNIA FOR TAX YEAR 2024**

NOW THEREFORE: BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

THE CITY COUNCIL OF LA VERNIA, TEXAS DOES HEREBY ADOPT THE FOLLOWING TAX RATE PER \$100 VALUATION FOR THE TAX YEAR 2024 AS FOLLOWS:

- .138093 FOR THE PURPOSE OF MAINTENANCE AND OPERATION**
- .04 FOR THE PAYMENT OF PRINCIPAL AND INTEREST ON DEBT**
- .178093 TOTAL TAX RATE**

THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR’S TAX RATE. THOUGH IT WILL RAISE AN I&S RATE WHICH LAST YEARS RATE DID NOT HAVE.

THE WILSON COUNTY APPRAISAL DISTRICT IS HEREBY AUTHORIZED TO ASSESS AND COLLECT THIS TAX FOR THE CITY OF LA VERNIA ON THIS 19th DAY OF SEPTEMBER 2024.

PASSED, AND APPROVED this 19th day of September 2024 and recorded as follows:

MAINTENANCE AND OPERATION:

Rate - .138093

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

PRINCIPAL AND INTEREST ON DEBT:

Rate - .04

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

TOTAL TAX:

Rate - .178093

	FOR	AGAINST	ABSTAIN
Mayor Martin Poore			
Councilmember Gary Gilbert			
Councilmember Justin Oates			
Councilmember Katherine Evans			
Councilmember Dianell Recker			
Councilmember Garrett Rabel			

Martin Poore
Mayor, City of La Vernia

ATTEST:

Madison Farrow
City Secretary

LEGAL:

Daniel Santee
City Attorney

RESOLUTION NO. 091924-02

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, PROVIDING FOR A PERSONNEL PAY SCALE.

WHEREAS, the City of La Vernia is authorized under Local Government Code Title 5, Matters Affecting Public Officers And Employees, Subtitle A, Municipal Officers And Employees, Chapter 141, Compensation And Expenses Of Municipal Officers And Employees, Sec. 141.010, which permits the governing body of a Type A or B general-law municipality to consider longevity and cost of living when setting salaries for municipal employees; and

WHEREAS, City employees are a valuable asset to the City of La Vernia; and

WHEREAS, the City aims to hire the most qualified candidates and seeks to reduce turnover while enhancing productivity, efficiency, and morale among its workforce; and

WHEREAS, the Council is dedicated to providing City employees with a living wage; and

WHEREAS, the Council previously adopted the City's pay scale within the Fiscal Year 23-24 budget as specified by Ordinance No. 091423-01; and

WHEREAS, the City Administrator has decided to adopt the City's pay scale separately from the FY 24-25 budget; and

WHEREAS, investing in the workforce should be a primary focus of municipal governance; and

WHEREAS, maintaining low vacancy rates among city staff is also a priority of the Council; and

WHEREAS, it is the responsibility of the Council to ensure the City delivers reliable and consistent services and operations.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

SECTION 1. The City Council of La Vernia does authorize the adoption of the proposed personnel pay scale for FY 24-25 as described in Attachment A.

SECTION 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

SECTION 3. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this Resolution, are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

SECTION 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED, this 19th day of Sept, 2024.

Martin Poore, Mayor

ATTEST:

Lindsey Wheeler, City Administrator

APPROVED AS TO FORM:

City Attorney
City of La Vernia

Attachment A

Job Title	Department	Pay Grade
Intern	Various	1
Patrol Basic	Police	2
Patrol Intermediate	police	2
Patrol Advanced	Police	2
Partrol Master	Police	2
Police Corporal	Police	3
Police Sgt	Police	4
Police Lt	Police	5
Police Chief	Police	6
Court Clerk- No Certs	Court	7
Court Clerk Level 1	Court	7
Court Clerk Level 2	Court	7
Code Enforcement Attendent	Code Enforcement	8
Public Works Entry Level	Public Works	9
Utility worker- Water D	Utility	9
Utility worker- Water C	Utility	9
Utility worker- Water B	Utility	9
Water Foreman	Utility	10
Director of Public Works/ Utilities	Public Works- Utilities	11
City Secretary- No Certs	City Secretary	12
City Secretary Level 1	City Secretary	12
City Secretary Level 2	City Secretary	12
City Secretary Level 3	City Secretary	12
City Secretary Level 4	City Secretary	12
MDD Admin Assistant	MDD	13
Utilities Admin Assistant	Utilities	13
Police Admin Assistant	Police	13
Park employee	Parks	14
Parks Foreman	Parks	15
Finance Administrator	Finance	16
Front Desk Admin Assistant	Admin	17
MDD Executive Director	MDD	18
City Administrator	Admin	19

Pay Grade Min Annual	Pay Grade Mid Annual	Pay Grade Max Annual
\$0.00	\$0.00	\$0.00
\$50,557.00	\$53,084.85	\$55,739.09
\$52,599.00	\$55,228.95	\$57,990.40
\$54,724.00	\$57,460.20	\$60,333.21
\$56,935.00	\$59,781.75	\$62,770.84
\$61,629.00	\$64,710.45	\$67,945.97
\$64,118.00	\$67,323.90	\$70,690.10
\$69,404.00	\$72,874.20	\$76,517.91
\$75,253.00	\$79,015.65	\$82,966.43
\$38,315.55	\$40,231.33	\$42,242.89
\$39,863.25	\$41,856.41	\$43,949.23
\$41,473.95	\$43,547.65	\$45,725.03
\$38,315.55	\$40,231.33	\$42,242.89
\$36,827.70	\$38,669.09	\$40,602.54
\$40,661.25	\$42,694.31	\$44,829.03
\$46,707.15	\$49,042.51	\$51,494.63
\$52,000.00	\$54,600.00	\$57,330.00
\$53,651.85	\$56,334.44	\$59,151.16
\$68,043.00	\$71,445.15	\$75,017.41
\$50,557.00	\$53,084.85	\$55,739.09
\$51,568.00	\$54,146.40	\$56,853.72
\$52,599.00	\$55,228.95	\$57,990.40
\$53,651.00	\$56,333.55	\$59,150.23
\$54,724.00	\$57,460.20	\$60,333.21
\$37,564.80	\$39,443.04	\$41,415.19
\$37,564.80	\$39,443.04	\$41,415.19
\$37,564.80	\$39,443.04	\$41,415.19
\$33,356.00	\$35,023.80	\$36,774.99
\$36,000.00	\$37,800.00	\$39,690.00
\$54,995.20	\$57,744.96	\$60,632.21
\$39,998.40	\$41,998.32	\$44,098.24
\$50,003.20	\$52,503.36	\$55,128.53
\$75,000.00	\$78,750.00	\$82,687.50

PERSONNEL Positions

	Grade	Annually	Hourly
Court			
	N o C e r t s	38,315.55	18.42
	L e v e l 1	19 39,863.25	19.17
	L e v e l 2	41,473.95	19.94
Water Clerk/ AP/AR			
	N o C e r t s	44,892.75	21.58
City Secretary			
	N o C e r t i s	50,557.00	24.31
	L e v e l 1	32 51,568.00	24.79

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2 33 52,599.00 25.29

L²⁶
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3 53,651.00 25.79

L²⁶
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M DD¹⁶
Assistant 37,564.80 18.06

Code¹⁷
Enforce/
Fire Ir

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ts 33,356.00 16.04

W /D W at er Li	38,316.00	18.42
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Police Chief	75,253.00	Salary
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Police Lt	69,404.00	33.37
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Police Sgt	64,118.00	30.83
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Police Corporal	61,629.00	29.63
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Police Patrol	Annual - 80 Hours	Ho url y
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B as ic	50,557.00	24.31
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In te r	52,599.00	25.29
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A dv a nc e	54,724.00	26.31
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M as te rs	56,935.00	27.37
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Public Works/W ate1	68,043.00	
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Water Foreman	53,651.85	25.79
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Public Works Entry Level	¹⁵	36,827.70	17.71
Water D	²⁰	40,661.25	19.55
Water C	²⁷	46,707.15	22.46
Water B			
CSI			
Herbicide			
Waste water			

RESOLUTION NO. 091924-03

A RESOLUTION BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS, SETTING THE RATES AND FEES FOR SERVICES PROVIDED BY THE CITY OF LA VERNIA ALSO KNOWN AS THE "FEE SCHEDULE, " FINDING THAT THE MEETING AT WHICH THIS RESOLUTION WAS PASSED WAS CONDUCTED IN STRICT COMPLIANCE WITH THE TEXAS OPEN MEETINGS ACT; REPEALING ALL ORDINANCES IN CONFLICT HEREWITH; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, the City of La Vernia is authorized under The Texas Constitution Article 11. Municipal Corporations, Sec. 4. Cities And Towns With Population Of 5,000 Or Less: Chartered By General Law; Taxes; Fines, Forfeitures, And Penalties to levy and collect all taxes in current money, as well as all licenses and occupation taxes levied, and all fines, forfeitures and penalties which shall be collectible only in current money as well; and

WHEREAS, the City Council has determined that setting fees and charges for services provided by City personnel to citizens by resolution will save money and staff time by eliminating the need for continual updates to the Code of Ordinances to reflect changes in such fees and charges; and

WHEREAS, the City Council desires to adopt fees and charges that accurately compensate the City for its costs in providing the facilities, services, and materials; and

WHEREAS, the Council previously adopted the City's fee schedule within the Fiscal Year 23-24 budget as specified by Ordinance No. 091423-01; and

WHEREAS, the City Administrator has decided to adopt the City's fee schedule separately from the FY 24-25 budget; and

WHEREAS, the Council is responsible for ensuring the City delivers reliable and consistent services and operations at a fee that meets the needs of providing said services.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF LA VERNIA, TEXAS:

SECTION 1. The City Council of La Vernia authorizes the adoption of the proposed fee schedule as described in **Attachment A**.

SECTION 2. The recitals contained in the preamble hereof are hereby found to be true, and such recitals are hereby made a part of this Resolution for all purposes and are adopted as a part of the judgment and findings of the City Council.

SECTION 3. All resolutions or parts thereof, which are in conflict or inconsistent with any provision of this Resolution, are hereby repealed to the extent of such conflict, and the provisions of this Resolution shall be and remain controlling as to the matters resolved herein.

SECTION 4. This Resolution shall be construed and enforced in accordance with the laws of the State of Texas and the United States of America.

SECTION 5. If any provision of this Resolution or the application thereof to any person or circumstance shall be held to be invalid, the remainder of this Resolution and the application of such provision to other persons and circumstances shall nevertheless be valid, and the City Council hereby declares that this Resolution would have been enacted without such invalid provision.

SECTION 6. It is officially found, determined, and declared that the meeting at which this Resolution is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Resolution, was given, all as required by Chapter 551, Texas Government Code, as amended.

SECTION 7. This Resolution shall be in force and effect from and after its final passage, and it is so resolved.

PASSED AND APPROVED, this 19th day of Sept 2024.

Martin Poore, Mayor

ATTEST:

Madison Farrow, City Secretary

APPROVED AS TO FORM:

City Attorney, City of La Vernia

Attachment A

DESCRIPTION

ADMINISTRATIVE FEES

Convenience fee

Credit Card Payment over Phone
In Person
Online

Notary Fees

Notary(City Resident)
Notary(City-Resident)

Solicitor/Peddler Permit

Records Request

Certified Copy- Each
Compact Disc
Maps
Miscellaneous Supplies
Nonstandard- size Copy
Other Electronic Media
Oversize Paper Copy (11x17)
Postage & Shipping Charge
Standard Paper Copy
No sales tax shall be applied to copies of public information

Return Check Fee

BUILDING DEPARTMENT

Administrative, Plan review and Inspections are built into building permit Comme

Certificate of Occupancy

Residential
Commercial
(Failure to obtain will result in double fee)

Construction beginning without Permit, pay additional

Construction- Commercial

*Engineer Cost if required
Flatwork/Deck
Accessory Building
Patio/Patio Cover

Roof Replacement
Foundation Repair
Fence (Replacing)
Fence (New)
Siding (all exterior finishes)
Temporary Building or Structure

Construction- Residential

*Engineer Cost if required
Single Family Dwelling
Flatwork/Deck
Accessory Building
Patio/Patio Cover- Change to "Deck"
Roof Replacement
Foundation Repair
Fence- New
Fence- add Replacement
Fence with Inspection
Swimming Pool (in ground)
<50,000
50,001 - 80,000
>80,001
Commercial Pool
Swimming Pool (above ground)

Contractor Registration

All (Non- state registered) Contractors (annual)
Plumbers/Electrical- Change to All State License Holder

Demolition Fee

Residential
Commercial

Electrical Permit

Residential
Commercial

Fire Protection

Initial Inspection
Annual Inspection (New)
Re-Inspection Fee
Rescheduling Fee
Alterative Fire Protection System
Fire / Smoke Damper
Fire Alarm System
Fire Sprinkler System
Fire Suppression System Installation
Flammable or Combustible Liquid Tanks
Smoke Control System

Spray Booth System
System Retesting Fee
Underground Fire System
Underground Inspection
Vent/Hood Suppression System
After Hour Fee (beyond the hours of 8AM-5PM)

Irrigation Permit

Residential w/ backflow
Commercial w/ backflow

Mechanical Permit

Residential

Duct Change Out
New Furnace
New Coil/Condenser/Heat Pump
New Construction

Commercial

Mechanical Repair/ Replacement
New Construction

Plumbing Permit

Residential

Water Heater
Water Softener

Commercial

Plumbing Repair/ Replacement
New Construction

Re-Inspection/ Additional Fees

Residential/Commercial- each failure per trade

1st Failure

*\$100.00 under slab

2nd Failure

*\$150.00 under slab

Each additional

Proceeding without the proper Inspection

Refunds:

Building and Trade Permit Refunds

(no refund if work began or if permit expired)

Signs

Wall
Roof
Pole/Pylon
Monument
Banner
Electronic
Billboard(Annual Renewal)

Changeable Copy
Poster Enclosure
Repairs with like size/Content
Temporary Sail, Teardrop, Feather, Bow Banner, Etc.
Temporary Subdivision Sign
Temporary Business New/Relocated

Business & Vendors

Coin Operated Machines, per Machines
Effective Dates: January 1 - December 31
Home Occupation Permit
January 1 - December 31
Application
Annual Permit

COURT CHARGES

Speeding (Court Costs and Fines)

10 miles
11 miles
12 miles
13 miles
14 miles
15 miles
16 miles
17 miles
18 miles
19 miles
20 miles

*Add \$7.00 for every mile thereafter
*Add \$25.00 for School Zone Citation

Disregard Stop Sign
Ran Red Light
No Drivers License
Expired Drivers License
Expired Registration
Driving while License Invalid/Suspended
No Insurance- 1st/2nd
No Seat Belt
Disregarding Official Traffic Control Device
Use of Portable Communication Device with Driving
Use of Wireless Communication Device in School Zone
Passing a School Bus w/ Red Lights

Defensive Driving Course Request
Deferred Judgment
Warrant of Arrest
Violate Promise to Appear

Health Services

Non-Profit Organizations (Churches)
Annual Food License/Renewal
Late Fee (Not Paid by Jan 31st)
Food Event License (one time event)

Park Rentals

Pavilion (Deposit \$100.00)
Resident large/small
Non-Resident large/small
Gazebo (Deposit \$100.00)
Resident
Non-Resident
Volleyball (Non-Tournament)
Volleyball Court (Resident)
Volleyball Court (Non-Resident)
Little League Player Fee
Baseball (Non-Tournament)
Baseball field (Resident) Field A
Baseball field (Non-Resident) Field A
Baseball field (Resident) Field B-G
Baseball field (Non-Resident) Field B-G
Baseball Lights
Baseball Lights (Resident)
Baseball Lights (Non-Resident)

Tournament Rentals (Per day)

Volleyball Court (all)
Resident
Non-Resident
Volleyball Tournament

Baseball/Softball

A field
Resident
Non-Resident
B field
Resident
Non-Resident
C field
Resident
Non-Resident
D field
Resident
Non-Resident
E field
Resident
Non-Resident
F field
Resident

Non-Resident

G field

Resident

Non-Resident

All Fields

Resident

Non-Resident

Lights

Resident

Non-Resident

Table and Chair Rentals

*Little League teams has first rights to all baseball fields during their seas

EVENTS

Special Event Permit Fee

Non- Profit

Street Closure

Police Officer(s)

PLANNING&ZONING

Appeals and Requests for Amendments

*Subject to Engineering and Attorney Cost

Considered by City Council, Planning & Zoning

Commission or the Board od Adjustments

Plat/Replat Fees

Amended Plat- City Engineer

Specific Use Permit

Variance/ Waivers (Board of Adjustment)

Zoning Code: Commercial

Building Code: Commercial

Zoning Code: Residential

Building Code: Residential

Zoning Change

Zoning Verification Letter

Postponement of Public Hearing

Residential Services:

Garage/Yard Sale Permit (each)

Residential- Limit 3 events per year

Neighborhood Garage Sale

Churches, Charitable and Non-Profit- limit 3 per year

Storm Water Utility

GARBAGE COLLECTION SERVICES (MONTHLY)

Residential Service Once Per Week
Senior Residential Service w/ recycling
Senior Residential Service wo/ recycling
Extra recycling tote
Extra garbage tote

Roll out - Residential Customer

**Roll outs/ 2,3,4,5,6,8,10 cubic yard- Commercial Customer
Commerical**

One roll-out with 1 recycling
Two roll-out with 1 recycling
Three roll-out with 1 recycling
Extra recycling

2 Cubic yard

One collection per week
Two collection per week
Three collection per week

3 Cubic yard

One collection per week
Two collection per week
Three collection per week

4 Cubic yard

One collection per week
Two collection per week
Three collection per week

6 Cubic yard

One collection per week
Two collection per week
Three collection per week

8 Cubic yard

One collection per week
Two collection per week
Three collection per week

10 Cubic yard

One collection per week
Two collection per week
Three collection per week

Extra pick ups

One collection per week
Two collection per week
Three collection per week
Recycling is included in commercial handheld
Locking bar or casters

Roll off Services

Delivery fee: (per roll off)

Rental fee: (per roll off, per day)
Disposal fee: (per ton)

Haul fees

20 yard roll off, per hall
30 yard roll off, per hall
40 yard roll off, per hall

Extra roll offs

Delivery/ exchange fee, per roll-off delivery or exchange
Two pick-ups per week
Three pick-ups per week
Extra pick -up

Haul fees

20 yard roll off. per haul
30 yard roll off, per hall
40 yard roll off, per hall

MUNICIPAL WATER & WASTEWATER SERVICES

Water services (monthly)

Residential- 5/8" meter
Residential- 5/8" meter(outside city limits)
Residential- 1" meter
Residential- 1" meter(outside city limits)

Commercial/Multi-family- 1-12"meter
Commercial/Multi-family- 1-12"meter (outside the city limits)
Commercial/Multi-family- 2"meter
Commercial/Multi-family- 2"meter (outside the city limits)
Commercial/Multi-family- 3"meter
Commercial/Multi-family- 3"meter (outside the city limits)

Bulk water rate (non-treated/non-potable)

Water Consumption

Residential In District

0-10,000 Gallons
10,001-15,000 Gallons
15,001-20,000 Gallons
20,001-30,000 Gallons
30,001-40,000 Gallons
40,001-50,000 Gallons
50,001-65,000 Gallons
Over 65,000

Commercial In District

0-10,000 Gallons
 10,001-15,000 Gallons
 15,001-20,000 Gallons
 20,001-30,000 Gallons
 30,001-40,000 Gallons
 40,001-50,000 Gallons
 50,001-65,000 Gallons
 Over 65,000

Residential Out of District

0-10,000 Gallons
 10,001-15,000 Gallons
 15,001-20,000 Gallons
 20,001-30,000 Gallons
 30,001-40,000 Gallons
 40,001-50,000 Gallons
 50,001-65,000 Gallons
 Over 65,000

Commercial Out of District

0-10,000 Gallons
 10,001-15,000 Gallons
 15,001-20,000 Gallons
 20,001-30,000 Gallons
 30,001-40,000 Gallons
 40,001-50,000 Gallons
 50,001-65,000 Gallons
 Over 65,000

Waste Water Rates

Residential inside City- Base rate
 Residential inside City- Base rate \$ xx.x per 1,000 gal

Residential outside City- Base rate
 Residential outside City- Base rate \$ xx.x per 1,000 gal

Commercial inside City- Base rate
 Commercial inside City- Base rate \$ xx.x per 1,000 gal

Commercial outside City- Base rate
 Commercial outside City- Base rate \$ xx.x per 1,000 gal
 Base rate is equal to minimum fee

Fire hydrant (Non-Potable) Water service

Administrative Fee
 Meter Deposit
 Consumption (Per unit)

Connect/Disconnect Fee

Water service connect/transfer fee
Water service reconnection fee during normal business

Meter Tampering fee

1st Offense
2nd Offense
3rd Offense
*Customer/Plumber restoring services after disconnection due to non payment is

Meter box fee

Water service deposits W/ \$25 refundable admin fee

Residential residential/ Rental commercial
Commercial/ Rental

Utility billing penalties- Senior
Utility billing penalties- Residential
Utility billing penalties- Commercial

Water meter installation

New water meter installation with pre-existing tap & meter Bo

Labor 1hr @ \$23.00
Pick-up 1hr @ \$19.00
Labor burden @ 39%
Meter (Current market rate)
Total

5/8 - 1 " water meter, short service

Supervision
Operator 6hr @ \$23.00
Labor 6hr @ \$19.00
Labor burden @ 39%
Backhoe 6hr @ \$80.00
Pickup x2 6hr @ \$19.00
Tapping machine
Saddle
Corporation stop
Angle stop
Tubing
Meter box
Sand
Meter (Current market rate)
Total Labor

5/8 - 1" water meter, long service

Supervision
 Operator 16hr @ \$23.00
 Labor 16hr @ \$19.00
 Labor burden @ 39%
 Backhoe 6hr @ \$80.00
 Pickup x2 16hr @ \$19.00
 Tapping machine
 Barricades & street plates
 Saddle
 Corporation stop
 Angle stop
 Tubing
 Meter box
 Sand
 Asphalt Repair
 Meter (Current market rate)
 Total Labor

1 - 1/2 - 2" Water meter short service

Supervision
 Operator 6hr @ \$23.00
 Labor 6hr @ \$19.00
 Labor burden @ 39%
 Backhoe 6hr @ \$80.00
 Pickup x2 6hr @ \$19.00
 Tapping machine
 Saddle
 Corporation stop
 Angle stop
 Copper tubing 10'
 Meter box
 Sand
 Meter (Current market rate)
 Total Labor

1 - 1/2 - 2" Water meter long service

Supervision
 Operator 16hr @ \$23.00
 Labor 16hr @ \$23.00
 Labor burden @ 39%
 Backhoe 16hr @ \$80.00
 Pickup x2 16hr @ \$19.00
 Tapping machine
 Barricades & street plates
 Saddle
 Corporation stop
 Angle stop
 Casting 50'
 Meter box

Sand
Asphalt Repair
Meter (Current market rate)
Total Labor

CITY OF LA
COST FOR SERVICES F
October 1, 2024 through Septe
CURRENT REVISION

3.25% N/C
3.25% N/C
3.25% N/C

N/C
\$6.00 N/C

\$100.00 INCREASE

\$5.00 N/C
\$5.00 N/C
N/C
N/C
N/C
\$10.00 N/C
\$0.50 N/C
N/C
\$0.10 N/C

\$30.00 INCREASE

ercial Residential

\$50.00 N/C
\$75.00 N/C

Double Perr N/C

N/C
Ev N/C
Ev N/C
Ev N/C

\$10.00 INCREASE
E N/C
\$0.00 N/C
\$25.00 INCREASE
E N/C
E N/C

N/C
\$0.58 N/C
N/C
\$0.58 N/C
N/C
\$25.00 N/C
\$0.78 N/C
\$25.00 INCREASE
\$0.00 N/C
\$100.00 N/C
\$0.58 N/C
\$450.00 N/C
\$550.00 N/C
\$650.00 N/C
BV Fee + \$ N/C
\$100.00 N/C

\$100.00 N/C
N N/C

\$75.00 INCREASE
\$150.00 N/C

Based on N/C
Based on Val N/C

N N/C
\$25.00 N/C
\$75.00 N/C
\$75.00 N/C
\$250.00 N/C
\$2. N/C
\$200+\$0.50/ Initiating or Signaling device N/C
\$200+\$0.50/Sprinkler he N/C
\$100.00 N/C
\$150.00 each re N/C
\$175.00 N/C

\$250.00 N/C
\$75.00 N/C
\$200.00 N/C
\$0.00 NEW
\$75.00 N/C
\$60.00 N/C

\$250.00 N/C
\$300.00 N/C

Based on N/C

Based on Value N/C

\$125.00 N/C
\$125.00 N/C

Based on Value N/C
Based on Value N/C

\$75.00 to N/C

\$100.00 to \$ N/C

\$200.00 to \$100.00 N/C
\$150.00 + Failure N/C

Minus Plan Review N/C

\$100.00 N/C
\$100.00 N/C
\$100.00 N/C
\$100.00 N/C
\$50.00 N/C
\$100.00 N/C
\$100.00 N/C

\$50.00 N/C
\$100.00 N/C
N N/C
\$50.00 N/C
\$50.00 N/C
\$50.00 N/C

\$15.00 N/C

\$35.00 N/C
\$75.00 N/C

\$230.00 N/C
\$240.00 N/C
\$250.00 N/C
\$260.00 N/C
\$270.00 N/C
\$280.00 N/C
\$290.00 N/C
\$300.00 N/C
\$310.00 N/C
\$320.00 N/C
\$330.00 N/C

\$275.00 N/C
\$275.00 N/C
\$231.00 N/C
\$231.00 N/C
\$231.00 N/C
\$331.00 N/C
\$400.00/\$5 N/C
\$184.00 N/C
\$275.00 N/C
\$284.00 N/C
\$334.00 N/C
\$834.00 N/C

Court Cost + \$ N/C
Ticket Cost + \$ N/C
\$50.00 N/C
\$331.00 N/C

\$100.00 N/C
\$250.00 N/C
\$50.00 N/C
\$75.00 N/C

\$50.00/ξ N/C
\$75.00/ξ N/C

\$50.00 N/C
\$75.00 N/C

\$10.00 p€ N/C
\$20.00 p€ N/C
\$4.00 N/C

\$15.00 p€ N/C
\$20.00 p€ N/C
\$10.00 p€ N/C
\$15.00 p€ N/C

\$10 f N/C
\$15 f N/C

\$150.00 N/C
\$200.00 N/C
\$15 p N/C

\$125.00 N/C
\$175.00 N/C

\$125.00 N/C
\$175.00 N/C

\$125.00 N/C
\$175.00 N/C

\$100.00 N/C
\$150.00 N/C

\$100.00 N/C
\$150.00 N/C

\$125.00 N/C

\$150.00 N/C

\$75.00 N/C

\$125.00 N/C

\$800.00 N/C

\$1,000.00 N/C

\$40.00 N/C

\$60.00 N/C

\$50.00 per 4 hour period (deposit \$150.00) N/C

ision

\$100/event N/C

0 N/C

\$50/day/event N/C

\$35/officer/hour Holiday's \$50/hour N/C

\$125.00 N/C

Acti N/C

\$250.00 N/C

Enginner Cost + N/C

\$250.00 N/C

\$250.00 N/C

\$250.00 N/C

\$150.00 N/C

\$150.00 N/C

\$300.00 INCREASE

0 N/C

\$200.00 N/C

Nc N/C

\$10.00 N/C

\$10.00 N/C

\$17.12 INCREASE
\$14.40 INCREASE
\$14.40 INCREASE
\$4.60 INCREASE
\$9.01 INCREASE

\$21.20 INCREASE
\$29.23 INCREASE
\$38.80 INCREASE
NEW

\$73.45 INCREASE
\$146.85 INCREASE
INCREASE

\$89.35 INCREASE
\$174.60 INCREASE
N/A

\$101.15 INCREASE
\$182.13 INCREASE
N/A

\$117.08 INCREASE
\$239.71 INCREASE
\$422.97 INCREASE

\$151.03 INCREASE
\$281.28 INCREASE
\$593.82 INCREASE

\$180.13 INCREASE
\$332.54 INCREASE
\$308.65 INCREASE

\$92.60 INCREASE
N/A
N/A

\$17.53 INCREASE

\$173.25 INCREASE

\$5.78 DECREASE
\$40.43 INCREASE

\$594.83 INCREASE
\$629.48 INCREASE
\$664.13 INCREASE

\$173.25 DECREASE
\$5.78 N/C
\$40.43 N/C

\$594.83 INCREASE
\$629.48 INCREASE
\$664.13 INCREASE

\$20.75 INCREASE
\$30.08 INCREASE
\$50.24 INCREASE
\$72.85 INCREASE

\$50.24 INCREASE
\$72.85 INCREASE
\$159.55 INCREASE
\$231.35 INCREASE
\$239.33 INCREASE
\$347.03 INCREASE

\$0.06 INCREASE

\$3.98 INCREASE
\$4.37 INCREASE
\$4.81 INCREASE
\$5.30 INCREASE
\$5.82 INCREASE
\$6.41 INCREASE
\$7.04 INCREASE
\$7.76 INCREASE

\$5.10 INCREASE
\$5.53 INCREASE
\$6.05 INCREASE
\$7.00 INCREASE
\$7.85 INCREASE
\$8.71 INCREASE
\$9.56 INCREASE
\$10.00 INCREASE

\$3.98 INCREASE
\$4.37 INCREASE
\$4.81 INCREASE
\$5.30 INCREASE
\$5.82 INCREASE
\$6.41 INCREASE
\$7.04 INCREASE
\$7.76 INCREASE

\$5.10 INCREASE
\$5.53 INCREASE
\$6.05 INCREASE
\$7.00 INCREASE
\$7.85 INCREASE
\$8.71 INCREASE
\$9.56 INCREASE
\$10.00 INCREASE

\$20.00 INCREASE
\$2.00 INCREASE

\$30.00 INCREASE
\$2.25 INCREASE

\$30.00 INCREASE
\$1.50 INCREASE

\$40.00 INCREASE
\$2.50 INCREASE

\$25.00 N/C
\$500.00 N/C

Billed at 3 inch meter rate

\$25.00 N/C
\$50.00 N/C

\$75.00 N/C
\$150.00 N/C
\$200.00 N/C

s considered tampering with meter

Ma N/C

\$125.00/\$2 N/C
\$275.00/\$2 N/C

10% N/C
10% INCREASE
10% INCREASE

s

\$23.00 N/C
\$19.00 N/C
\$16.38 N/C
Ma N/C
\$58.38 plus i N/C

\$100.00 N/C
\$138.00 N/C
\$114.00 N/C
\$137.28 N/C
\$480.00 N/C
\$228.00 N/C
\$50.00 N/C
\$70.00 N/C
\$45.00 N/C
\$50.00 N/C
\$65.00 N/C
\$35.00 N/C
\$10.00 N/C
Ma N/C
\$1,539.23 plus m N/C

\$200.00 N/C
\$368.00 N/C
\$304.00 N/C
\$346.32 N/C
\$1,280.00 N/C
\$608.00 N/C
\$50.00 N/C
\$250.00 N/C
\$70.00 N/C
\$45.00 N/C
\$50.00 N/C
\$256.00 N/C
\$35.00 N/C
\$20.00 N/C
\$960.00 N/C
Ma N/C
\$4,842.32 Plus I N/C

\$100.00 N/C
\$138.00 N/C
\$114.00 N/C
\$137.28 N/C
\$480.00 N/C
\$228.00 N/C
\$75.00 N/C
\$90.00 N/C
\$100.00 N/C
\$343.91 N/C
\$14.00 p N/C
\$115.00 N/C
\$20.00 N/C
Ma N/C
\$1,941.19 plus meter cost and copper N/C

\$200.00 N/C
\$368.00 N/C
\$304.00 N/C
\$340.08 N/C
\$1,280.00 N/C
\$608.00 N/C
\$75.00 N/C
\$250.00 N/C
\$90.00 N/C
\$100.00 N/C
\$345.00 N/C
\$14.00 p N/C
\$115.00 N/C

\$40.00 N/C
\$960.00 N/C
Ma N/C
\$5,075.08 plus mN/C

VERNIA

FEE SCHEDULE

September 30th 2025

FEES

3.25%
3.25%
3.25%

No Fee

\$6.00

\$125.00

\$5.00
\$5.00

Actual
Actual
Actual

\$10.00
\$0.50

Actual

\$0.10

\$35.00

\$50.00
\$75.00

Double Permit Fee

Actual
Evaluation
Evaluation
Evaluation

\$15.00
Evaluation
\$0.00
\$30.00
Evaluation
Evaluation

Actual
\$0.58
0 to 25
\$0.58
.25 to 25
\$25.00
\$0.78
\$30.00
\$0.00
\$100.00
\$0.58
\$450.00
\$550.00
\$650.00
BV Fee + \$100.00
\$100.00

\$100.00
No charge

\$100.00
\$150.00

Based on sq. ft.
Based on Valuation

No Charge
\$25.00
\$75.00
\$75.00
\$250.00
\$2.00 each

\$200+\$0.50/ Initiating or Signaling device
\$200+\$0.50/Sprinkler head
\$100.00
\$150.00 each review
\$175.00

\$250.00
\$75.00
\$200.00
\$125.00
\$75.00
\$60 per hour

\$250.00
\$300.00

Based on sq. ft.

Based on Valuation

\$125.00
\$125.00

Based on Valuation
Based on Valuation

\$75.00 to \$0.00

\$100.00 to \$50.00

\$200.00 to \$100.00
\$150.00 + Failure fee

Minus Plan Review Fee

\$100.00
\$100.00
\$100.00
\$100.00
\$50.00
\$100.00
\$100.00

\$50.00
\$100.00
No Change
\$50.00
\$50.00
\$50.00

\$15.00

\$35.00
\$75.00

\$230.00
\$240.00
\$250.00
\$260.00
\$270.00
\$280.00
\$290.00
\$300.00
\$310.00
\$320.00
\$330.00

\$275.00
\$275.00
\$231.00
\$231.00
\$231.00
\$331.00
\$400.00/\$500.00
\$184.00
\$275.00
\$284.00
\$334.00
\$834.00

Court Cost + \$10.00
Ticket Cost + \$50.00
\$50.00
\$331.00

\$100.00
\$250.00
\$50.00
\$75.00

\$50.00/\$30.00
\$75.00/\$55.00

\$50.00
\$75.00

\$10.00 per hour
\$20.00 per hour
\$4.00

\$15.00 per hour
\$20.00 per hour
\$10.00 per hour
\$15.00 per hour

\$10 per hour
\$15 per hour

\$150.00
\$200.00
\$15 per team

\$125.00
\$175.00

\$125.00
\$175.00

\$125.00
\$175.00

\$100.00
\$150.00

\$100.00
\$150.00

\$125.00

\$150.00

\$75.00

\$125.00

\$800.00

\$1,000.00

\$40.00

\$60.00

\$50.00 per 4 hour period (deposit \$150.00)

\$100/event

0

\$50/day/event

\$35/officer/hour

Holiday's \$50/hour

\$125.00

Actual Cost

\$250.00

Enginner Cost + 10%

\$250.00

\$250.00

\$250.00

\$150.00

\$150.00

\$500.00

0

\$200.00

No Charge

\$10.00

\$10.00

\$22.56
\$21.04
\$16.21
\$3.63
\$8.80

\$29.66
\$39.26
\$48.86
\$7.80

\$84.13
\$168.22

N/A

\$102.35
\$200.00

N/A

\$115.86
\$208.62

N/A

\$134.11
\$274.58
\$397.50

\$173.00
\$322.20
\$629.99

\$206.33
\$380.92
\$662.50

\$111.12

N/A
N/A

\$21.04

\$208.38

\$0.00
\$48.62

\$715.42
\$757.08
\$798.77

\$0.00
\$5.78
\$40.43

\$715.42
\$757.08
\$798.77

\$25.93
\$40.60
\$62.80
\$98.35

\$62.80
\$98.35
\$199.44
\$312.32
\$299.16
\$468.49

\$0.12

\$4.98
\$5.46
\$6.01
\$6.63
\$7.28
\$8.01
\$8.80
\$9.70

\$6.38
\$6.91
\$7.56
\$8.75
\$9.81
\$10.89
\$11.95
\$12.50

\$5.37
\$5.90
\$6.49
\$7.16
\$7.86
\$8.65
\$9.50
\$10.48

\$6.89
\$7.47
\$8.17
\$9.45
\$10.60
\$11.76
\$12.91
\$13.50

\$25.00
\$2.50

\$40.50
\$3.04

\$37.50
\$1.88

\$54.00
\$3.38

\$25.00
\$500.00

Billed at 3 inch meter rate

\$25.00
\$50.00

\$75.00
\$150.00
\$200.00

Market rate

\$125.00/\$225.00
\$275.00/\$275.00

10%
12%
12%

\$23.00
\$19.00
\$16.38

Market rate

\$58.38 plus meter

\$100.00
\$138.00
\$114.00
\$137.28
\$480.00
\$228.00
\$50.00
\$70.00
\$45.00
\$50.00
\$65.00
\$35.00
\$10.00

Market rate

\$1,539.23 plus meter

\$200.00
\$368.00
\$304.00
\$346.32
\$1,280.00
\$608.00
\$50.00
\$250.00
\$70.00
\$45.00
\$50.00
\$256.00
\$35.00
\$20.00
\$960.00
Market rate
\$4,842.32 Plus Meter

\$100.00
\$138.00
\$114.00
\$137.28
\$480.00
\$228.00
\$75.00
\$90.00
\$100.00
\$343.91
\$14.00 per foot
\$115.00
\$20.00
Market rate
\$1,941.19 plus meter cost and copper

\$200.00
\$368.00
\$304.00
\$340.08
\$1,280.00
\$608.00
\$75.00
\$250.00
\$90.00
\$100.00
\$345.00
\$14.00 per foot
\$115.00

\$40.00
\$960.00
Market rate
\$5,075.08 plus meter