



ANNUAL BUDGET

FISCAL YEAR
2023/2024



City of
BENAVIDES

Budget Cover Page
September 25, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$7,104.33, which is a 3.74 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$806.77.

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

For:

Against:

Present and Not Voting:

Absent:

Property Tax Rate Comparison:

	2023/2024	2022/2023
Property Tax Rate	\$0.434496/100	\$0.434496/100
Effective Tax Rate	\$0.434496/100	\$0.434496/100
Effective Maintenance & Operations Tax Rate	\$0.434496/100	\$0.434496/100
Rollback Tax Rate	\$0.435266/100	
Debt Rate	\$0.000000/100	\$0.000000/100

Total debt obligation for City of Benavides secured by property taxes: \$0

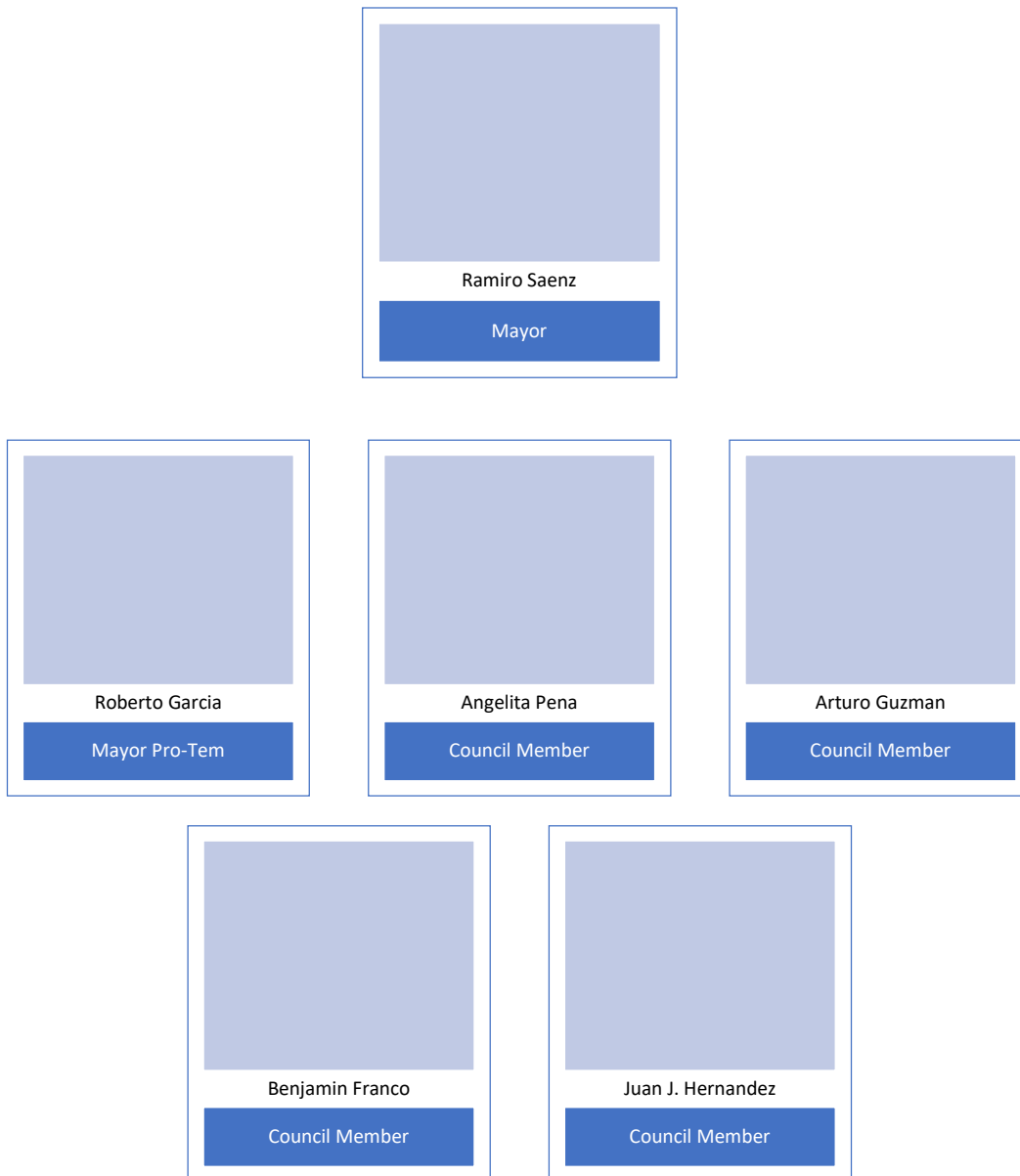
The FY 2023 Budget is based on the proposed adoption of the effective
tax of:

\$0.434496/\$100

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CITY COUNCIL



ABOUT THE COUNCIL

There are six (6) members of the Council who serve the City on a part-time basis. Their terms are for two (2) years, with annual elections held on the second Saturday in May, as provided by Chapter 41 of the Election Code. The term “City Council” is interchangeable with the Board of Alderman. The City of Benavides operates under a General Law Type-A Government.

The City Council governs many City functions including the following: Levying taxes; adopting ordinances and resolutions; considering assessments; and exercising budgetary and police

control. Council members represent the City by responding to inquiries, suggestions, compliments, and concerns.

ABOUT THE CITY OF BENAVIDES

Benavides, Texas resides in Duval County, and is located on Texas State Highway 359, just 27 miles Northeast of Hebbronville and 26 miles Southwest of Alice. Benavides is the third most populous City in Duval County. The municipality's name "Benavides" was derived from Plácido Benavides, who has been called the "Paul Revere" of South Texas by one writer. Plácido, a Confederate Army veteran, built his Rancho Palo Alto in Duval County in the 1870s. In 1880, Duval County requested permission to build a railroad depot on his property, where in 1881 Plácido agreed to donate 80 acres of land to the community surrounding the railroad depot.

In 1881, the first post office was established in Benavides, and in 1882 the notorious Archer Parr, a 22-year-old schoolteacher and ranch hand, became the boss of Duval County, under the Boss Rule form of political organization. In 1884, Benavides trailed the City of San Diego by approximately 300 residents, with most of their population being of Mexican-American descent, and had a school, church, two meat markets, two grocery stores, and a saloon. In the 1890s, Benavides grew to an estimated 500 residents and 100 students attended the Benavides school between 1906 and 1907. In 1914, Archer Parr unsuccessfully attempted the formation of a new county, with Benavides as its seat, and the population reduced by approximately 250. However, by the mid-1920s, the population increased to 1,897.

A bank was established in 1928 and by the early 1930s population increased to 3,081 due to productive oil fields in Duval County, the City's 80 businesses, the J.C. Products Manufacturing Company producing cosmetics and perfumes, and the Duval Gasoline Company. In 1950, the City's 3 retail and 10 service businesses were grossing approximately \$2,084,000 in sales. Benavides began experiencing a gradual decline in population, with 3,016 residents by the mid-1950s, 2,250 residents in the mid-1960s, 1,897 residents in the late 1970s, 1,788 in 1990, and 1,686 by 2000.

Figure 1. Population Statistics.

Year	Benavides	Duval County	State of Texas
1960	2,459	13,398	9,759,677
1970	2,112	11,722	11,196,730
1980	1,978	12,517	14,229,191
1990	1,788	12,918	16,986,540
2000	1,686	13,007	20,851,820
2010	1,362	11,705	25,145,561
2020	1,183	11,058	29,145,505

Source: U.S. Census Bureau, Texas State Historical Association (TSHA)

DEMOGRAPHICS

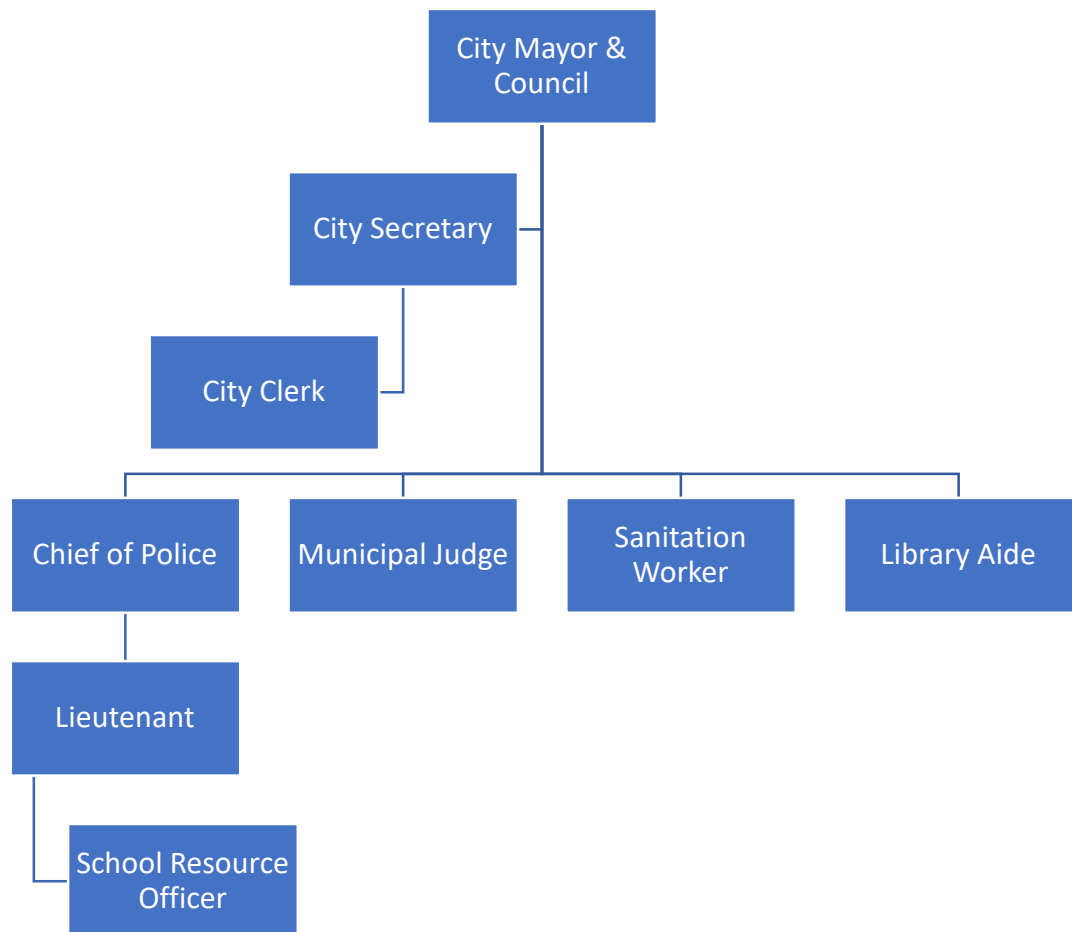
The analysis of Benavides' population characteristics uses data from US Census Reports for 2020. The analysis identifies race and Hispanic origin breakdowns for the Benavides population.

In 2020, Benavides' Hispanic White population comprised 94% of the total population. Benavides' Hispanic Other population, Hispanic Multiracial, and Non-Hispanic White population consisted of 2.41%, 1.49%, and 2.12% of total population, respectively.

The Duval County population is somewhat similar to the race and ethnicity of Benavides residents. Benavides residents make up approximately 10.70% of the county's population. It is the County's only incorporated city. As compared to Benavides and Duval County, the State of Texas (as of 2020) has a much higher percentage of non-Hispanic White (41.4%) and Black/African American (11.8%) residents, and a significantly lower percentage of Hispanic White residents (27.8%)

BUDGET OVERVIEW

ORGANIZATIONAL CHART



POSITION SUMMARY SCHEDULE

DEPARTMENT/POSITION	# OF AUTHORIZED FTE POSITIONS		
	FY 2022 (PY)	FY 2023 (CY)	FY2024 (BY)
CITY ADMINISTRATION DEPARTMENT			
City Secretary	0.5	0.5	0.5
City Clerk	1	1	1
TOTAL CITY ADMINISTRATION DEPARTMENT	1.5	1.5	1.5
POLICE DEPARTMENT			
Chief of Police	1	1	1
Lieutenant	1	1	1
School Resource Officer	2	2	2
TOTAL POLICE DEPARTMENT	4	4	4
LIBRARY DEPARTMENT			
Library Aide	0.5	0.5	0.5
TOTAL UTILITIES DEPARTMENT	0.5	0.5	0.5
SANITATION DEPARTMENT			
Sanitation Worker	3	4	4
TOTAL PUBLIC WORKS DEPARTMENT	3	4	4
MUNICIPAL COURT DEPARTMENT			
Municipal Judge	0.5	0.5	0.5
TOTAL MUNICIPAL COURT DEPARTMENT	0.5	0.5	0.5
TOTAL FULL TIME PERMANENT POSITIONS	8	9	9
TOTAL PART TIME PERMANENT POSITIONS	3	3	3
TOTAL FULL TIME SEASONAL POSITIONS	0	0	0
TOTAL POSITIONS	11	12	12

Changes in Staffing Levels

No changes have been made in staffing levels between the 2022/2023 and 2023/2024 fiscal years.

BUDGETS (See Below):

Reading the Budget

This budget is the city's most important reference document. The FY 2023/2024 budget is a record of policy decision outcomes, limitations on funding activities, and grant-related projects. It enables city departments to execute the resource allocations approved in the budget based on the direction entailed in the budget. It also is a reflection of the city's growth and needs.

Understanding the Proposed Budget

The FY 2023/2024 budget provides the FY 2023/2024 proposed budget amounts and approved total budget for FY 2022/2023.

Department Budget Format

Each departmental budget is broken down to include revenues and expenses traced to each department, where revenues and expenses are delineated based on the General Ledger Chart of Accounts used by the City of Benavides' Sage 50 accounting system.

2023/2024 Budget

See the 2023/2024 Budgets for the City of Benavides below.

City of Benavides
Operating Budgets: Primary Government
2023/2024 Fiscal Year

Department	Revenues	Expenses	Excess Revenue Over (Under) Expenses	Appropriations as % of Total Fund Expenses
<i>General Fund</i>				
Administration	\$ 355,250.00	\$ 167,460.00	\$ 187,790.00	22%
Council	\$ -	\$ 3,750.00	\$ (3,750.00)	0%
Police Department/Municipal Court	\$ 182,000.00	\$ 328,900.00	\$ (146,900.00)	43%
Fire Department	\$ -	\$ -	\$ -	0%
Sanitation	\$ 200,000.00	\$ 245,200.00	\$ (45,200.00)	32%
Maintenance	\$ -	\$ -	\$ -	0%
Library	\$ -	\$ 20,200.00	\$ (20,200.00)	3%
<i>Total General Fund</i>	\$ 737,250.00	\$ 765,510.00	\$ (28,260.00)	100%

**City of Benavides
Administration Budget
2023/2024 Fiscal Year**

Account		FY 2022/2023 Approved Budget	FY 2023/2024 Proposed Budget
Revenues			
Sales Taxes	\$	75,000.00	\$ 75,000.00
Property Taxes	\$	48,366.94	\$ 197,000.00
Property Tax Penalties	\$	-	\$ 9,850.00
Electricity Franchise	\$	32,000.00	\$ 32,000.00
Telephone/Telecommunication	\$	15,000.00	\$ 15,000.00
Cable Franchise	\$	5,000.00	\$ 5,000.00
Miscellaneous	\$	500.00	\$ 500.00
Permit & License Fees	\$	100.00	\$ 100.00
Cemetery Lots & Plots	\$	800.00	\$ 800.00
Fire/Relief & Retirement	\$	-	\$ -
Revenues-Duval County ESD	\$	-	\$ -
Fiesta Donations	\$	-	\$ -
Donations-Wyatt Foundation	\$	-	\$ -
Federal-State Grants	\$	20,000.00	\$ 20,000.00
Other Financing Sources-Loan	\$	-	\$ -
Total Revenues	\$	196,766.94	\$ 355,250.00
Expenses			
Wages-Administration	\$	13,440.00	\$ -
Wages-Part-Time Clerk	\$	8,320.00	\$ -
FICA-Social Security	\$	2,000.00	\$ -
Medicare Tax Admin	\$	500.00	\$ -
SUTA-State Unemployment	\$	500.00	\$ -
Salaries & Wages	\$	-	\$ 41,600.00
Payroll Taxes	\$	-	\$ 4,230.00
Employee Health Insurance Admin.	\$	-	\$ -
Insurance Liability-Admin	\$	4,000.00	\$ 4,000.00
Education & Travel-Admin	\$	1,000.00	\$ 1,000.00
Operational Expense-Admin	\$	6,000.00	\$ 6,000.00
Bank Services	\$	200.00	\$ 200.00
Audit Fees	\$	5,700.00	\$ 5,700.00
Engineering Fees	\$	1,000.00	\$ 1,000.00
Billing Services-Admin.	\$	1,000.00	\$ 1,000.00
Contractual Services-Admin.	\$	1,000.00	\$ 37,000.00
Advertising-Admin	\$	500.00	\$ 500.00
Elections-Admin.	\$	-	\$ -
Fiesta Celebration-Admin.	\$	-	\$ -
Fidelity Bond-Admin.	\$	500.00	\$ 500.00
Utilities-Electricity	\$	30,000.00	\$ 30,000.00
Utilities-Water & Sewer	\$	1,000.00	\$ 1,000.00
Interest Payment Loans	\$	10,000.00	\$ 10,000.00
Telephone Services-Admin.	\$	6,000.00	\$ 6,000.00
Property Taxes-Admin. Appraisal District	\$	7,228.08	\$ 7,230.00
Main. & Repairs Admin.	\$	4,000.00	\$ 4,000.00
Attorney's Fees-Admin.	\$	4,000.00	\$ 4,000.00

Miscellaneous-Admin.	\$	2,000.00	\$	2,000.00
Penalties & Interest-Admin.	\$	500.00	\$	500.00
Consulting/Construction-Grant	\$	-	\$	-
Capital Outlay-Admin.	\$	-	\$	-
<i>Total Expenses</i>	\$	110,388.08	\$	167,460.00
Excess Revenue Over (Under) Expenses	\$	86,378.86	\$	187,790.00

**City of Benavides
Council Budget
2023/2024 Fiscal Year**

		FY 2022/2023	FY 2023/2024
Account		Approved Budget	Proposed Budget
Revenues			
<i>Total Revenues</i>		\$ -	\$ -
Expenses			
Allowance for Meeting-Council	\$	500.00	\$ 500.00
Education & Travel-Council	\$	2,000.00	\$ 2,000.00
Elections-Council	\$	500.00	\$ 500.00
Fuel Usage-Council	\$	500.00	\$ 500.00
Operational Supplies-Council	\$	250.00	\$ 250.00
<i>Total Expenses</i>	\$	3,750.00	\$ 3,750.00
Excess Revenue Over (Under) Expenses		\$ (3,750.00)	\$ (3,750.00)

City of Benavides
Police/Municipal Court Budget
2023/2024 Fiscal Year

Account	FY 2022/2023 Approved Budget	FY 2023/2024 Proposed Budget
Municipal Court-Fines & Fees	\$ 30,000.00	\$ 30,000.00
Integovernmental Revenues	\$ -	\$ 152,000.00
Total Revenues	\$ 30,000.00	\$ 182,000.00
Expenses		
Wages-Municipal Judge	\$ 13,440.00	\$ -
Wages-Full-Time Police	\$ 43,680.00	\$ -
Wages – Full Time Police Chief	\$ -	\$ -
FICA-Social Security	\$ 1,500.00	\$ -
Medicare Tax Municipal/Police	\$ 500.00	\$ -
SUTA-State Unemployment	\$ 300.00	\$ -
Salaries & Wages	\$ -	\$ 251,000.00
Payroll Taxes	\$ -	\$ 22,000.00
Employee Health Insurance	\$ -	\$ 22,000.00
Contractual Services-Municipal/Police	\$ 500.00	\$ 500.00
Insurance Liability-Municipal/Police	\$ 4,000.00	\$ 4,000.00
Education & Travel-Municipal/Police	\$ 1,000.00	\$ 1,000.00
Operational-Municipal/Police	\$ 1,500.00	\$ 1,500.00
Billing Services-Municipal/Police		\$ -
Fuel Usage-Municipal/Police	\$ 2,000.00	\$ 2,000.00
Sate Statutory Fees	\$ 1,000.00	\$ 1,000.00
Advertising-Municipal/Police	\$ -	\$ -
Utilities- Municipal/Police	\$ -	\$ -
Telephone Services-Municipal/Police	\$ 500.00	\$ 500.00
Maint. Repairs-Municipal/Police	\$ 2,000.00	\$ 2,000.00
Miscellaneous-Municipal/Police	\$ 500.00	\$ 500.00
Principal	\$ -	\$ 12,400.00
Interest	\$ -	\$ 6,000.00
Capital Outlay-Municipal/Police	\$ 2,500.00	\$ 2,500.00
Total Expenses	\$ 74,920.00	\$ 328,900.00
Excess Revenue Over (Under) Expenses	\$ (44,920.00)	\$ (146,900.00)

**City of Benavides
Fire Department Budget
2023/2024 Fiscal Year**

Account		FY 2022/2023 Approved Budget	FY 2023/2024 Proposed Budget
Revenues			
<i>Total Revenues</i>		\$ -	\$ -
Expenses			
Salaries & Wages-Fire Dept.	\$	-	\$ -
Retirement Distributions	\$	-	\$ -
FICA-Social Security Fire Dept.	\$	-	\$ -
Medicare Tax-Fire Dept.	\$	-	\$ -
SUTA-State Unemployment	\$	-	\$ -
Advertising-Fire Dept.	\$	-	\$ -
Bank Services-Fire Dept.	\$	-	\$ -
Insurance Liability-Fire Dept.	\$	-	\$ -
Operational Supplies-Fire Dept.	\$	-	\$ -
Contractual Services-Fire Dept.	\$	-	\$ -
Maint. Repairs-Fire Dept.	\$	-	\$ -
Membership Dues-Fire Dept.	\$	-	\$ -
Utilities-Fire Dept.	\$	-	\$ -
Telephone Services-Fire Dept.	\$	-	\$ -
Miscellaneous -Fire Dept.	\$	-	\$ -
Capital Outlay-Fire Dept.	\$	-	\$ -
<i>Total Expenses</i>		\$ -	\$ -
Excess Revenue Over (Under) Expenses		\$ -	\$ -

**City of Benavides
Sanitation Budget
2023/2024 Fiscal Year**

Account	FY 2022/2023 Approved Budget	FY 2023/2024 Proposed Budget
Revenues		
Sanitation Refuse Collections	\$ 200,000.00	\$ 200,000.00
Total Revenues	\$ 200,000.00	\$ 200,000.00
Expenses		
Wages-Sanitation Dept.	\$ 36,000.00	\$ -
AWages-Asst.	\$ 20,000.00	\$ -
Wages-Asst	\$ 20,000.00	\$ -
FICA-Social Security	\$ 2,500.00	\$ -
Medicare Tax-Sanitation	\$ 1,000.00	\$ -
SUTA-State Unemployment	\$ 300.00	\$ -
Salaries & Wages	\$ -	\$ 128,000.00
Payroll Taxes	\$ -	\$ 12,000.00
Employee Health Insurance Sanitation	\$ -	\$ -
Travel & Education-Sanitation	\$ -	\$ -
Advertising-Sanitation	\$ -	\$ -
Billing Services -Sanitation	\$ 8,500.00	\$ 8,500.00
Contractual Services-Sanitation	\$ 500.00	\$ 500.00
Insurance Liability-Sanitation/TML	\$ 7,000.00	\$ 7,000.00
Landfill Tipping Fees-Sanitation	\$ 25,000.00	\$ 25,000.00
Fuel Usage-Sanitation	\$ 15,000.00	\$ 15,000.00
Sales Taxes-Sanitation	\$ 13,000.00	\$ 13,000.00
Operational Supplies-Sanitation	\$ 5,000.00	\$ 5,000.00
Maintenance & Repairs Sanitation	\$ 25,000.00	\$ 25,000.00
Furniture & Equipment Maintenance	\$ 200.00	\$ 200.00
Equipment Vehicle Maintenance	\$ 1,000.00	\$ 1,000.00
Capital Outlay-Sanitation	\$ 5,000.00	\$ 5,000.00
Total Expenses	\$ 185,000.00	\$ 245,200.00
Excess Revenue Over (Under) Expenses	\$ 15,000.00	\$ (45,200.00)

**City of Benavides
Maintenance Budget
2023/2024 Fiscal Year**

Account	FY 2022/2023 Approved Budget	FY 2023/2024 Proposed Budget
Revenues		
<i>Total Revenues</i>	\$ -	\$ -
Expenses		
Wages-Sanitation Dept.	\$ -	\$ -
Wages-Asst.	\$ -	\$ -
Wages Part Time	\$ -	\$ -
FICA Social Security	\$ -	\$ -
Medicare Tax Maintenance	\$ -	\$ -
SUTA-State Unemployment	\$ -	\$ -
Employee Health Insurance-Sanitation	\$ -	\$ -
Insurance Liability-TML	\$ -	\$ -
Operational Supplies-Maintenance	\$ -	\$ -
Fuel Usage-Maintenance	\$ -	\$ -
Furniture& Equipment Maintenance	\$ -	\$ -
Utilities-Maintenance	\$ -	\$ -
Equipment-Vehicle Maintenance	\$ -	\$ -
<i>Total Expenses</i>	\$ -	\$ -
Excess Revenue Over (Under) Expenses	\$ -	\$ -

**City of Benavides
Library Budget
2023/2024 Fiscal Year**

Account	FY 2022/2023 Approved Budget	FY 2023/2024 Proposed Budget
Revenues		
<i>Total Revenues</i>	\$ -	\$ -
Expenses		
Wages-Librarian	\$ 9,500.00	\$ -
FICA-Social Security	\$ 600.00	\$ -
Medicare Tax-Library	\$ 300.00	\$ -
SUTA-State Unemployment	\$ 200.00	\$ -
Salaries & Wages	\$ -	\$ 10,700.00
Payroll Taxes	\$ -	\$ 1,400.00
Employee Health Insurance	\$ -	\$ -
Travel & Education-Library	\$ 100.00	\$ 100.00
Advertising-Library	\$ 200.00	\$ 200.00
Insurance Liability Library	\$ 3,000.00	\$ 3,000.00
Operational Supplies-Library	\$ 500.00	\$ 500.00
Maintenance & Repairs-Library	\$ 300.00	\$ 300.00
Utilities-Library	\$ 4,000.00	\$ 4,000.00
Capital Outlay-Library	\$ -	\$ -
<i>Total Expenses</i>	\$ 18,700.00	\$ 20,200.00
Excess Revenue Over (Under) Expenses	\$ (18,700.00)	\$ (20,200.00)

Financial Obligation	Institution	Date	Account	Original Amount	Remaining Balance (12/31/2023)	2023		2024		Date Completed
						Annual Principal	Annual Interest	Annual Principal	Annual Interest	
No Financial Instruments Outstanding (Excluding 1 Truck Lease).										

City of Benavides
Bank Account/Fund Balances
Period Ending July 31, 2023

Account Name	Balance
City of Benavides (General Fund)	\$ 406,728.05
City Grant (TXCDBG)	\$ 136,574.19
Municipal Court	\$ 100.19
Police Department	\$ 14,338.62
Seizure Funds	\$ 100.19
Cemetery	\$ 406.19
Fire Department	\$ 159.50