



General Fund Budget Overview



FY 2024-25

Summer Fleming
Director of Finance

Preliminary Taxable Values



County	Tax Year 2023	Tax Year 2024	Change (\$)	Change (%)
Bexar	\$1,575,409,555	\$1,744,198,782	\$168,789,227	10.7%
Kendall	546,576,179	595,760,096	49,183,917	9.0%
Comal	363,190,122	382,691,282	19,603,184	5.4%
Total	\$2,485,175,856	\$2,722,650,160	\$237,576,328	9.6%

Current Exemptions



City

- Homestead: \$5,000
- Over 65: \$50,000
- Qualifying Disabled: \$50,000
- Tax Freeze for Qualifying Disabled at 2022 Levy

State Mandated

- Disabled Veteran 1: \$5,000
- Disabled Veteran 2: \$7,500
- Disabled Veteran 3: \$10,000
- Disabled Veteran 4: \$12,000
- 100% Disabled Veteran: 100%

Current Exemption Totals



County	City			State		Total
	Homestead	Over 65	Disabled	Disabled Veteran	Other*	
Bexar	\$11,128,737	\$51,525,000	\$350,000	\$96,585,096	\$28,049,746	\$187,638,579
Kendall	3,057,078	12,000,500	569,869	49,195,651	2,813,130	67,636,228
Comal	2,259,000	9,707,650	250,930	49,704,007	5,293,020	67,214,607
Total	\$16,444,815	\$72,233,150	\$1,170,799	\$195,484,754	\$36,155,896	\$322,489,414

* Includes the following:

- Leased Vehicle (LVE)
- Personal Property Vehicle (PPV)
- Primarily performing charitable functions
- House Bill 366 (EX366)
- Other exemptions (EX-XV)



General Fund Budget Highlights

- Maintains 6 months operating reserve
- Property tax growth at 3.5% over 2023 Levy
- Sales tax growth at 4% over FY 2024 projected
- Franchise fees 1% over FY 2024 projected
- Merit 2.5% and COLA 4.4%
- Transfer to Equipment Replacement Fund for future capital needs
- \$2.1 million unallocated fund balance remaining

General Fund Summary



Category	Amount
Revenues	\$11,029,718
Expenditures	(\$9,953,904)
Operating surplus/(deficit)	\$1,075,814
Net transfer (to)/from Equipment Replacement Fund	(\$316,438)
Transfer (to)/from Strategic Projects Fund	(\$60,000)
Capital Outlay	(\$272,600)
Total surplus/(deficit)	\$426,776

Fund Balance Summary



Category	FY 2023-24 Ending	FY 2024-25 Budget	FY 2024-25 Ending
Court Technology	\$23,587	(\$2,823)	\$20,764
Court Security	15,322	1,500	16,822
Other Restricted	87,551	5,200	92,751
Non-spendable	77,024	-	77,024
Tree Mitigation	149,600	(49,600)	100,000
Operating Reserve	4,738,120	182,798	4,920,918
Unallocated	1,840,423	289,701	2,130,124
Total Fund Balance	\$6,931,627	\$426,776	\$7,358,403



Questions?