ORDINANCE NO. 2023-11

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR THE CITY OF THORNDALE, TEXAS, FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, AND DECLARING AN EFFECTIVE DATE.

WHEREAS, the Mayor of the City of Thorndale, Texas, has heretofore submitted, in accordance with the state law, a budget for said City, for the fiscal year beginning October 1, 2023, and ending September 30, 2024, and

WHEREAS, said budget has been filed with the City Secretary and has been available for inspection by any taxpayer; and

WHEREAS, proper and timely notice that public hearing on such proposed budget, stating the date, time, place, and subject matter of said public hearing was given and made in accordance with the law and within the time limits set forth by law; and

WHEREAS, said public hearing was held in accordance with law on September 13, 2023, prior to final adoption of this ordinance;

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

The attached budget Exhibit "A", for the fiscal year beginning October 1, 2023 and ending September 30, 2024, is hereby in all things approved and adopted, and it shall be effective as of October 1, 2023.

The City Secretary is directed to maintain a certified copy of this ordinance along with a true copy of the attached budget.

The City Council hereby finds and declares that written notice of the date, hour, place and subject of the meeting at which this Ordinance was adopted was posted and that such meeting was open to the public as required by law at all times during which this Ordinance and the subject matter hereof were discussed, considered and formally acted upon, all as required by the Open Meetings Act, Chapter 551, Texas Government Code, as amended,

PASSED AND APPROVED this, the **13th** day of **September**, 2023, by a record vote of the City Council of Thorndale, Texas listed below:

Wayne Green	X (aye)	______ (nay)
Steven Zuehlke	X (aye)	______ (nay)
Jared Melde	______ (aye)	______ (nay)

Marla Davis	__X__ (aye)	______ (nay)
Michael Becker	__X__ (aye)	______ (nay)

Attest:

Stacy Irwin

Stacy Irwin, City Secretary

George Galbreath Jr., Mayor

THE CITY OF THORNDALE
THORNDALE, TEXAS

CITY OF THORNDALE, TEXAS
FISCAL YEAR 2023-2024
ANNUAL BUDGET

MAYOR
Geroge Galbreath Jr.

MAYOR PRO-TEM
Steven Zuehlke

COUNCILMEMBERS
Wayne Green
Marla Davis
Jared Melde
Michael Becker

CITY ADMINISTRATOR
Raymond Miller Jr.

CITY SECRETARY
Stacy Irwin

This budget will raise more revenue from property taxes than last year's budget by an amount of $15,731.97, which is a .04% increase. The property tax revenue to be raised from new property added to the tax roll this year is $707.24.

City Council Record Vote

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

FOR: Wayne Green, Steven Zuehlke, Michael Becker, Marla Davis
AGAINST:
ABSENT: Jared Melde

Tax Rate	Proposed FY 2023-2024	Adopted FY 2023-2024
Property Tax Rate	.5355	.5355
No-New-Revenue Rate	.5169	.5169
Effective M&O Tax Rate	.5355	.5355
Voter Approval Rate	.5355	.5355
Debt Rate	-0-	-0-

CITY OF THORNDALE - 2023-2024 BUDGET

BUDGET WORKSHEET - GENERAL FUND

EXPENDITURES Proposed Tax Rate 0.5355 /$100

G/L ACCT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 19-Sep	2022-2023 ACTUAL	2023-2024 BUDGET	NOTES
SALARIES	$ 282,625.95	$ 250,472.80	$ 334,155.44	$ 381,720.00	$ 314,520.16		$ 448,467.00	2 part-time, pool salary, raise for 8 full time plus other positions.
PAYROLL TAXES	$ 21,706.95	$ 19,261.60	$ 25,652.02	$ 29,200.00	$ 24,142.08		$ 34,429.00	.0765
RETIREMENT	$ 19,219.30	$ 19,251.25	$ 24,599.54	$ 31,180.00	$ 22,996.40		$ 37,394.00	7.66%
UNEMP TAXES	$ 777.12	$ 847.64	$ 2,878.31	$ 990.00	$ 162.27		$ 2,070.00	Based on 1%
INS - HEALTH	$ 49,397.47	$ 37,124.40	$ 71,150.85	$ 71,900.00	$ 61,480.14		$ 72,903.00	life, health, dental, vision-10 employees full coverage
INS - GENERAL	$ 13,784.96	$ 15,738.40	$ 19,639.01	$ 25,000.00	$ 21,606.81		$ 30,000.00	TML insurance
FUEL	$ 3,254.06	$ 4,947.58	$ 7,705.13	$ 10,000.00	$ 9,723.49		$ 12,500.00	
ELECTRICITY	$ 38,585.90	$ 40,458.43	$ 44,646.78	$ 45,000.00	$ 44,188.82		$ 45,000.00	
MISCELLANEOUS	$ 507.85	$ 426.26	$ 863.48	$ 1,500.00	$ 896.95		$ 1,200.00	TML meetings, petty cash, stamps, etc.
MAINTENANCE	$ 25,355.73	$ 29,597.56	$ 15,501.12	$ 35,000.00	$ 51,328.42		$ 35,000.00	Additional Pole Saw Weedeater
OFFICE	$ 6,432.55	$ 10,856.20	$ 10,756.16	$ 12,000.00	$ 10,843.87		$ 12,000.00	
COURT	$ 3,000.00	$ 2,930.45	$ 2,586.99	$ 4,000.00	$ 2,841.90		$ 4,000.00	Court supplies,software mtce, training and mileage.
MILEAGE	$ 161.82	$ 47.15	$ 216.49	$ 500.00	$ 53.00		$ 500.00	
LEGAL/AUDIT	$ 10,931.35	$ 11,526.80	$ 17,540.60	$ 17,000.00	$ 18,545.96		$ 17,000.00	$4000 1/2 audit; 1/2 Ted Retainer $1500
TRAVEL & ED	$ 950.00	$ 380.00	$ 1,243.86	$ 4,000.00	$ 1,070.00		$ 4,000.00	Training
CITY POOL	$ 172.32	$ 373.29	$ 3,633.52	$ 5,000.00	$ 3,868.48		$ 5,000.00	Chemicals, repairs, supplies, phone and painting.
GRANT EXPENSE							$ -	
LIC,FEES,PRMTS,	$ 2,080.64	$ 2,740.94	$ 2,482.31	$ 3,500.00	$ 4,605.20		$ 3,500.00	TMCA, TML, Int Code Cnsl; Turfgr; Cap Chapter
GARBAGE	$ 120,283.19	$ 118,614.43	$ 120,667.37	$ 128,000.00	$ 145,506.67		$ 142,000.00	
UNIFORMS				$ 1,500.00	$ 363.72		$ 1,500.00	Uniforms only no boots.
PAVING	$ 13,806.87	$ 30,502.17	$ 30,295.91	$ 40,000.00	$ 12,755.14		$ 40,000.00	
BONUS	$ 1,180.00	$ 1,310.00	$ 1,215.00	$ 1,320.00	$ 1,115.00		$ 1,495.00	$150 first year, + $5 for every year thereafter
SALES TAX	$ 9,217.48	$ 9,363.43	$ 9,454.19	$ 9,600.00	$ 11,172.76		$ 11,000.00	Garbage sales tax payable
MCAD	$ 11,354.47	$ 13,414.32	$ 11,228.84	$ 14,000.00	$ 12,611.89		$ 17,000.00	our pro-rata share of their annual budget

EXPENDITURES Page 2								
G/L ACCT	2019-2020	2020-2021	2021-2022	2022-2023	2022-2023	2022-2023	2023-2024	
	ACTUAL	ACTUAL	ACTUAL	BUDGET	19-Sep	ACTUAL	BUDGET	NOTES
MC TAX COLL FEE	$ 1,505.00	$ 1,506.75	$ 1,494.50	$ 1,600.00	$ 1,501.50		$ 1,600.00	861 Parcels @ $1.75 ea in 2020 = $1506.75
AMBULANCE								
FIRE DEPT	$ 20,000.00	$ 17,484.35	$ 4,850.56	$ 6,500.00	$ 3,691.18		$ 6,500.00	Gas and Insurance for Fire Trucks.
PARK/REC	$ 6,396.47	$ 9,999.65	$ 2,511.64	$ 10,000.00	$ 8,709.56		$ 10,000.00	Dirt for infields and other improvements
POLICE	$ 21,655.54	$ 24,281.10	$ 29,883.70	$ 27,500.00	$ 31,036.02		$ 40,000.00	
ANIMAL CONTROL				$ 5,000.00	$ 3,735.28		$ 5,000.00	2nd year Milam Touch of Love Spy/Neutering Services.
CEMETERY				$ 3,000.00			$ 3,000.00	Paint cemetery fence/subcontract mowing if needed
PROP CLEAN UP							$ 5,000.00	to start more code enforcement programs
FIRE TRUCK FUND								Move add'l $$ from FD line item at end of FY
INTEREST EXP								No debt - no interest
PROFFESIONAL FEES				$ 12,000.00	$ 12,000.00		$ 60,000.00	Miscellaneous services/Engineering for 5th Street
BASEBALL FIELD NOTE				$ 69,062.00	$ 69,061.43		$ 69,062.00	2nd year installment for Lighting Project.
BOND AGENT FEE								No debt
CAP IMP-PARK	$ 30,000.00	$ 30,000.00	$ 13,212.38	$ 75,000.00	$ 50.66		$ 150,000.00	New Concession Stand, Restrooms & Press Box
CAP IMP-BLDGS			$ 24,830.00	$ 10,000.00			$ 10,000.00	Replace concrete entrance into City Hall.
CAP IMP-OFFICE	$ 957.15	$ 8,000.00	$ 4,169.10	$ 4,000.00			$ 10,000.00	New election equipment
CAP IMP-EQUIP	$ 1,770.92			$ 227,241.00	$ 216,298.93			
CAP IMP-PD EQUIP	$ 19,538.00	$ 15,116.85	$ 1,461.50				$ 40,000.00	Radar signs, new/used vehicle and computer system upgrades for New Watchguard
CAP IMP- VEHICLE		$ 13,360.55	$ 7,597.00	$ 40,000.00				
Senior Citizens Meals		$ 500.00		$ 500.00			$ 500.00	Annual contribution
Milam Co Hist Presrvtion Grant	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00	$ 1,000.00		$ 1,000.00	Annual contribution
DOWNTOWN CHRISTMAS DÉCOR	$ 239.28	$ 72.00	$ 39.96	$ 500.00	$ 389.85		$ 1,500.00	For décor downtown and lift rental.
TML Insurance Claims								
HRA	$ 1,100.00	$ 297.07	$ 459.10	$ 3,000.00	$ 678.70		$ 3,000.00	$7000 (if fully funded)
STREET MTCE PROJECT				$ 358,000.00	$ 358,000.00			Paving of Streets
	$ 104,162.36	$ 741,803.42	$ 849,622.36	$ 1,725,813.00	$1,482,552.24	$ -	$ 1,394,120.00	

REVENUES

G/L ACCT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 19-Sep	2022-2023 ACTUAL	2023-2024 BUDGET	NOTES
AMBULANCE								
COURT	$ 46,380.73	$ 29,053.01	$ 55,143.30	$ 45,000.00	$ 48,981.86		$ 40,000.00	
DONATIONS	$ 19,570.23	$ 29,114.68	$ 3,723.30	$ 5,000.00	$ 4,271.02		$ 1,400.00	Thorndale Housing (Pilot)
GARBAGE COLL	$ 128,532.82	$ 129,956.96	$ 132,662.47	$ 148,000.00	$ 149,977.96		$ 155,000.00	
GARB SALES TAX	$ 9,188.42	$ 9,324.73	$ 9,540.24	$ 9,500.00	$ 10,408.18		$ 12,200.00	
OCC/FRANCH TAX	$ 65,682.58	$ 61,783.39	$ 66,104.66	$ 80,000.00	$ 70,422.84		$ 80,000.00	
SALES TAX	$ 197,807.69	$ 216,517.43	$ 252,337.69	$ 235,000.00	$ 249,770.37		$ 268,000.00	
SALE OF PROPERTY	$ 42.70		$ 21,555.00	$ 80,000.00	$ 31,652.00		$ 5,000.00	Sale of John deer Backhoe
TML INSURANCE CLAIM								
TCLEOSE POLICE ED	$ 171.09	$ 621.06			$ 649.06			
POOL REVENUE		$ -	$ 5,320.65	$ 5,000.00	$ 5,564.38		$ 5,000.00	Concessions, pool parties and swimmers.
TECHNOLOGY/SECURITY	$ 4,558.70	$ 5,081.00	$ 7,459.40	$ 6,500.00	$ 4,995.20		$ 6,500.00	
EARNED INTEREST	$ 8,367.84	$ 6,192.46	$ 4,744.13	$ 6,000.00	$ 27,694.81		$ 35,000.00	unless reserves funds are used during the year
PENALTY/INTEREST	$ 4,651.36	$ 9,446.06	$ 4,750.70	$ 6,000.00	$ 4,643.15		$ 6,000.00	on current and delinq taxes
TAXES - CURRENT	$ 419,222.81	$ 425,695.41	$ 449,522.56	$ 500,000.00	$ 495,275.13		$ 507,000.00	based on tax rate of .5355/$100
TAXES - DELINQUENT	$ 5,445.82	$ 5,884.03	$ 6,259.53	$ 6,000.00	$ 4,003.36		$ 6,000.00	2022 taxes and prior
CEM FUNDS AVAILABLE		$ 5,810.57		$ 2,000.00			$ 3,000.00	
CHRISTMAS LIGHT FUND								
MISC INCOME	$ 6,726.91	$ 5,810.57	$ 14,742.79	$ 10,000.00	$ 9,869.96		$ 6,000.00	fax,copies,pavilion, Bldg Prmts,TexHealth reimb
Reimbursements							$ 37,500.00	Winter Storm Reimbursement
RESERVE FUNDS-GEN SP				$ 223,813.00			$ 220,520.00	
SEIZED Cash - Police					$ 770.00			Police Stop
	$ 916,349.70	$ 940,291.36	$ 1,033,866.42	$ 1,367,813.00	$ 1,118,949.28	$ -	$ 1,394,120.00	

2023-2024 EXPENDITURES **WATERWORKS BUDGET**

G/L ACCT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 19-Sep	2022-2023 ACTUAL	2023-2024 Budget	NOTES
SALARIES	$ 104,327.37	$ 111,026.33	$ 112,490.55	$ 129,280.00	$ 115,057.50		$ 144,810.00	Tonya, Garland and Michael raise.
PAYROLL TAXES	$ 8,005.90	$ 8,530.75	$ 8,631.93	$ 10,150.00	$ 8,840.39		$ 11,118.00	.0765
RETIREMENT	$ 7,376.49	$ 8,703.30	$ 8,623.10	$ 10,151.00	$ 8,776.87		$ 11,408.00	7.66%
UNEMP TAXES	$ 369.93	$ 562.29	$ 812.22	$ 300.00	$ 63.33		$ 540.00	based on 1%
INS - HEALTH	$ 25,409.63	$ 23,288.64	$ 21,402.22	$ 30,812.00	$ 28,129.02		$ 31,161.00	3 employees full coverage; life,dental,vision,health
INS - GENERAL	$ 13,719.00	$ 16,000.00	$ 16,119.23	$ 18,400.00	$ 15,945.09		$ 18,400.00	w/c, liability, property
FUEL	$ 6,422.59	$ 4,528.80	$ 5,955.62	$ 8,000.00	$ 4,714.92		$ 8,000.00	
ELECTRICITY	$ 14,001.44	$ 13,235.24	$ 14,949.60	$ 15,000.00	$ 16,882.39		$ 17,000.00	
CHEMICALS	$ 2,568.48	$ 3,446.09	$ 9,097.14	$ 5,000.00	$ 6,909.24		$ 5,000.00	
MISCELLANEOUS	$ 159.95	$ 40.95	$ 156.14	$ 500.00			$ 500.00	Petty cash, stamps, etc.
MAINTENANCE	$ 58,797.90	$ 56,459.77	$ 57,383.78	$ 65,000.00	$ 64,874.26		$ 65,000.00	
GRANT EXPENSE	$ 385,407.63			$ 350,000.00	$115,379.90			Automatize Meter Infratructure
WATER PURCHASE	$ 145,479.03	$ 150,251.85	$ 201,164.57	$ 178,500.00	$ 182,817.42		$ 200,000.00	
OFFICE	$ 8,801.08	$ 9,716.31	$ 10,000.00	$ 10,000.00	$ 8,092.41		$ 10,000.00	
MILEAGE	$ 63.68		$ 211.34	$ 400.00			$ 400.00	
LEGAL/AUDIT	$ 9,298.49	$ 6,242.20	$ 13,043.51	$ 25,000.00	$ 14,637.62		$ 25,000.00	$4000 1/2 audit; 1/2 Ted $1500, Water Project
TRAVEL & ED	$ 375.00	$ 1,293.75	$ 1,005.90	$ 2,500.00			$ 2,500.00	CEU's and training
UNIFORMS	$ 129.99	$ 158.31	$ 313.54	$ 1,500.00	$ 361.03		$ 1,500.00	Uniform Service
LIC,FEES,PRMTS,	$ 5,391.31	$ 5,897.51	$ 6,513.80	$ 6,500.00	$ 8,283.48		$ 6,500.00	TCEQ $2500, operator licenses
BONUS	$ 325.00	$ 485.00	$ 345.00	$ 505.00	$ 505.00		$ 515.00	$150 1st year, addl $5 per year thereafter
					$ 600,269.87			

BUDGET WORKSHEET - WATERWORKS FUND
EXPENDITURES Page 2

G/L ACCT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 19-Sep	2022-2023 ACTUAL	2023-2024 Budget	NOTES
CAP IMP-OFFICE Equip	$ 957.15	$ 18,320.00	$ 9,307.50	$ 3,000.00	$ 1,800.00		$ 3,000.00	New Computer
CAP IMP-EQUIP	$ 29,041.29	$ 7,789.47	$ 16,307.21				$ 30,000.00	Pump replacements and No Funds for mini-excavator
CAP IMP-VEHICLES								
CAP IMP-SEWER		$ 10,652.97	$ 22,627.50					
CAP IMP-WATER	$ 24,891.31		$ 135.00	$ 100,000.00	$ 5,330.54		$ 100,000.00	Test Well
CAP IMP-BLDGS				$ 350,000.00			$ 350,000.00	Water Ground Storage Tank
FIRE HYDRANT								
PROFESSIONAL SVC	$ 9,012.50	$ 10,000.00	$ 48,841.12	$ 35,000.00	$ 8,500.00		$ 35,000.00	Engineering fees for city owned water supply
HRA	$ 100.00	$ 100.00	$ 1,100.00	$ 1,500.00	$ 280.98		$ 1,500.00	
TML INS Claims								
Water Rights Leases		$ 17,634.82	$ 17,634.82	$ 17,635.00	$ 17,634.82		$ 14,742.00	Leases for Possible Water Well Site.
	$ 860,432.14	$ 484,364.35	$ 604,172.34	$ 1,374,633.00	$ 633,816.21	$ -	$ 1,093,594.00	

BUDGET WORKSHEET - WATERWORKS FUND
REVENUE

G/L ACCT	2019-2020 ACTUAL	2020-2021 ACTUAL	2021-2022 ACTUAL	2022-2023 BUDGET	2022-2023 19-Sep	2022-2023 ACTUAL	2023-2024 BUDGET	NOTES
WATER REVENUE	$ 351,681.15	$ 365,764.34	$ 393,045.02	$ 411,500.00	$ 369,905.14		$ 400,000.00	
SEWER REVENUE	$ 137,887.83	$ 151,550.94	$ 153,848.08	$ 165,000.00	$ 159,045.51		$ 160,000.00	
W/S CONNECTIONS	$ 4,625.00	$ 14,485.00	$ 19,695.00	$ 20,000.00	$ 9,240.00		$ 12,500.00	Water reconn fees; water/sewer taps
DONATIONS								
SALE OF PROPERTY								
EARNED INTEREST	$ 5,399.56	$ 4,067.67	$ 2,098.76	$ 4,500.00	$ 18,854.01		$ 20,000.00	Money market and CD Accounts
TOWER LEASE	$ 5,500.00	$ 6,000.00	$ 6,000.00	$ 6,000.00	$ 6,000.00		$ 6,000.00	Water tower lease money from Farm to Market Broadband.
GRANT	$ 350,000.00			$ 315,000.00				AMI Grant from Post Oak Savannah Groundwater
CLFRF FUNDS				$ 322,617.00			$ 322,617.00	American Rescue Plan - Allocated for Water Storage Tank
P&I								
TAXES - CURRENT								
TAXES - DELINQ								
MISCELLANEOUS	$ 4,419.93	$ 3,324.94	$ 6,993.90	$ 6,000.00	$ 2,855.00		$ 2,500.00	SWM $75, TexHealth reimb.
RESERVE FUNDS - WW				$ 124,016.00			$ 169,977.00	
TML INS CLAIM								
AVAILABLE-SP ACCT								
	$ 859,513.47	$ 545,192.89	$ 581,680.76	$ 1,374,633.00	$ 565,899.66	$ -	$ 1,093,594.00	
					difference		$ -	