

*“The Original General Budget of the City of Splendor Texas,
for the Fiscal Year 2023–2024.”*

CITY OF SPLENDORA

2023 – 2024

OPERATING BUDGET

GENERAL FUND

UTILITY DEPARTMENT

DEBT FUND

October 1, 2023 – September 30, 2024

**City of Splendor
Fiscal Year 2023-2024
Budget Cover Page
September 21, 2023**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$138,951 which is a 18.13% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$77,312.

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

Note: Vote Taken on September 21, 2023

**For: Councilmember Myers,
Councilmember Clark,
Councilmember Ramey, and
Councilmember Ipes**

Against: None

Absent: Councilmember Usher

<u>Property Tax Rate Comparison</u>	<u>2023-2024</u>	<u>2022-2023</u>
Adopted Property Tax Rate:	\$0.3423/100	\$0.3423/100
No New Revenue Tax Rate:	\$0.3159/100	\$0.2443/100
No New Revenue Maint. & Oper. Tax:	\$0.2785/100	\$0.2037/100
Voter Approval Tax Rate:	\$0.3265/100	\$0.2521/100
Debt Rate:	\$0.0383/100	\$0.0413/100

Total Debt Obligations

Total debt obligation for City of Splendor secured by property taxes:
\$97,848.

This notice and the FY 2023- 2024 City of Splendor Budget is filed with the County Clerk and posted on the City's website.

MAYOR

Dorothy Welch

CITY COUNCIL

William Ramey, Position I

Evelyn Myers, Position II

Mike Clark, Position III

Webster Ipes, Position IV

William Usher, Position V

CITY ADMINISTRATOR

Danna Welter

CITY SECRETARY

Anita Davis

DEPARTMENT HEADS

Henry W. Wieghat, Chief of Police

Edie Walker, Court Administrator

J. Hans Barcus, Municipal Court Judge

**CITY OF SPLENDORA
2023 – 2024 BUDGET**

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BUDGET CALENDER

- May/June 2023 Departmental Meetings on Preliminary Budget
- 6/19/2023 Present Budget Calendar to City Council
- 7/23/2023 Filed Proposed Budget with City Secretary
- 7/10/2023 Work Session on proposed FY 2023-2024 Budget
- 8/07/2023 Council Meeting – Discuss Proposed FY 2023-2024 Budget and 2023 Tax Rate; Take Record Vote on Tax Rate and Schedule Public Hearings; Announce Meeting to Adopt Tax Rate and Budget
- 8/21/2023 Public Hearing – FY 2023-2024 Proposed Budget; Adoption of Budget
- 8/22/2023 Public Hearing – 2023 Tax Rate; Adoption of Tax Rate

SECTION I

GENERAL FUND

2023 – 2024 OPERATING BUDGET

**GENERAL FUND
OPERATING BUDGET SUMMARY**

	2022-2023 BUDGET	2023-2024 BUDGET
REVENUE		
Municipal Court	\$ 750,000	750,000
Sales & Franchise Tax	870,500	871,535
Property Tax	742,890	750,000
Miscellaneous	8,850	8,000
Towing	85,000	65,000
Alarm Fees	20,000	0
Court Technology Fund	14,000	0
Court Security Fund	16,000	0
State Designated Funds	18,000	0
Warrant Collection Fees	80,000	80,000
Seizure Fund	750,000	0
Transfer In (Utility Dept.)	40,000	40,000
Higher Education Funds	10,000	0
TOTAL REVENUE	\$ 3,405,240	2,564,535
EXPENDITURES		
Council	\$ 6,000	6,400
Election	6,000	6,000
Professional	47,800	44,800
Property Services	39,000	30,000
Other Services	85,000	84,500
Capital Outlay	174,892	77,935
Salaries & Benefits	1,458,174	1,486,596
Professional Services	15,300	8,300
Property Services	52,800	71,600
Other Services	27,800	19,800
Supplies	237,948	225,100
Capital Outlay	775,000	157,200
Salaries & Benefits	208,513	159,904
Professional Services	143,000	138,000
Other Services	19,400	31,400
Supplies	8,000	12,000
Street Maintenance	8,000	5,000
Transfer Out (Debt Service)	92,613	0
TOTAL EXPENDITURES	\$ 3,405,240	2,564,535

**CITY OF SPLENDORA - GENERAL FUND 2023-2024 BUDGET
REVENUE - SUPPORTING SCHEDULES**

Fines & Fees		
40100 Municipal Court	750,000	750,000
Taxes		
40200 Entergy - Franchise	\$ 102,535	
40210 Tele Communications	5,000	
40220 Cable TV - Franchise	4,000	
40230 Property Tax	750,000	
40240 Misc. Tax	0	
40320 Mixed Beverage Tax	10,000	
40300 Sales Tax	750,000	1,621,535
Miscellaneous		
40700 Officers Education Fund	1,000	
40040 Miscellaneous	2,000	
40830 Donations/Park/Other	0	
40030 Interest Income	1,000	
40310 Credit Card Fees	0	
40900 Permit Fees	4,000	
40870 Higher Education Funds	0	8,000
Other		
40840 Seizure Fund	\$ 0	
40600 Towing Fees	65,000	
40610 Alarm Fees	0	
40860 Court Technology Fund	0	
40890 Security Fund	0	
40920 State Designated Funds	0	
40910 Warrant Collection Fees	80,000	
48010 Transfer In (Utility)	40,000	185,000
TOTAL REVENUE		2,564,535

**CITY OF SPLENDORA - GENERAL FUND 2023-2024 BUDGET
EXPENDITURES - SUPPORTING SCHEDULES**

ADMINISTRATION-41

Council

52610 Supplies	400	
52520 Travel & Meetings	5,000	
52590 Miscellaneous & Other	1,000	6,400

Elections

52360 Election Expense	6,000	6,000
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Professional Services

52210 Legal Fees	27,000	
52230 Audit Fees	12,500	
52250 Bank Charges	500	
52260 Credit Card Fees	800	
52570 Montg. Co. Appraisal Dist.	4,000	44,800

Property Services

52320 Electricity - St. Lights & Park	25,000	
52330 Copy Services	0	
52350 Custodial	5,000	30,000

Other Services

52510 Insurance	51,000	
52520 Travel	3,500	
52540 Christmas Fund	8,000	
52550 Park Maintenance	8,000	
52270 Dues & Memberships	1,500	
52580 Other Services	10,000	
52620 Park Supplies	1,500	
52660 Advertising	1,000	84,500

Capital Outlay

52860 Furniture	2,000	
52870 Equipment	8,000	
52810 New Park Construction	5,000	
52890 Capital Outlay	62,935	77,935

TOTAL ADMINISTRATION

249,635

**CITY OF SPLENDORA - GENERAL FUND 2023-2024 BUDGET
EXPENDITURES - SUPPORTING SCHEDULES**

POLICE DEPARTMENT-50

Salaries and Benefits

52100 Salaries	981,269	
52140 Overtime	30,000	
52191 License Pay	53,720	
52110 Medical Insurance	156,400	
52120 Social Security	67,899	
52130 Retirement	123,772	
52101 Longevity	17,160	
Vacation	12,996	
52150 Worker's Comp	27,500	
52160 Medicare	15,880	1,486,596

Professional Services

52220 Drug Testing	300	
52240 Uniforms	8,000	8,300

Property Services

52340 Telephone	36,000	
52320 Electricity	8,000	
52380 Vehicle Maintenance	26,600	
52390 Equipment Repair	1,000	71,600

Other Services

52580 Other Services	8,000	
52520 Travel	12,300	
52600 Contract Labor	7,500	19,800

Supplies

52610 Office Supplies	11,278	
52690 Subscriptions	8,500	
52630 Qualification Supplies	8,000	
52640 Evidence Supplies	1,500	
52650 Drone Expense	38,736	
52710 Fuel	90,000	
52720 K-9 Expenses	25,086	
52730 Other Supplies	12,500	
52660 Advertising	1,000	
52670 Postage	1,000	
52800 Office Equipment	1,500	
52770 Maintenance Agreements	26,000	225,100

**CITY OF SPLENDORA - GENERAL FUND 2023-2024 BUDGET
REVENUE - SUPPORTING SCHEDULES**

Capital Outlay		
52700 Enterprise Lease	100,000	
52891 Seizure Purchases	0	
52870 Equipment	57,200	157,200
TOTAL POLICE DEPARMENT		1,968,596
MUNICIPAL COURT-52		
Salaries and Benefits		
52100 Salaries	100,907	
52110 Medical Insurance	18,400	
52120 Social Security	7,073	
52140 Overtime	10,000	
52130 Retirement	13,690	
52180 Incentive	3,000	
Vacation	0	
52101 Longevity	180	
52150 Workers Compensation	5,000	
52160 Medicare Tax	1,654	159,904
Professional Services		
52440 Judge Fees	24,000	
52450 Prosecutor Fees	15,000	
52460 Translation Services	5,000	
52470 Warrant Collections Service	80,000	
52770 Maintenance Agreements	14,000	138,000
Other Services		
52520 Travel	5000	
52490 Jury Fees	400	
52600 Contract Labor	25,000	
52590 Miscellaneous	1,000	31,400
Supplies		
52610 Office Supplies	8,000	
52670 Postage	4,000	12,000
TOTAL MUNICIPAL COURT		341,304
52910 Street and Road Maintenance	5,000	5,000
59010 Transfer Out	0	0
TOTAL EXPENDITURES		2,564,535

SECTION II

UTILITIES DEPARTMENT

2023-2024 CITY OF SPLENDORA

UTILITY DEPARTMENT OPERATING BUDGET SUMMARY

	2022-2023 BUDGET	2023-2024 BUDGET
REVENUE		
Water Service	\$ 3,450,000	3,780,000
Sewer Service	305,100	230,000
Solid Waste Service	195,000	245,000
Gas Service	324,000	249,000
Interest & Miscellaneous	284,500	139,500
Grants	302,500	0
TOTAL REVENUE	\$ 4,861,100	4,643,500

EXPENDITURES

Administration

Salaries & Benefits	\$ 528,805	552,774
Professional Services	111,000	88,000
Property Services	120,500	109,500
Other Services	183,500	155,000
Supplies	53,000	61,500
Other Expenses	521,990	267,494
Capital Outlay	10,000	6,000
	1,528,795	1,240,268

Water Department

Salaries & Benefits	\$ 621,049	666,032
Professional Services	79,500	72,000
Property Services	329,000	372,500
Other Services	8,500	7,500
Supplies	12,000	8,200

CITY OF SPLENDORA - UTILITY FUND 2023-2024 BUDGET

Other Expenses		842,000	844,000
Capital Outlay		422,356	318,000
		2,314,405	2,288,232
 Solid Waste Department			
Professional Services	\$	140,100	150,000
		140,100	150,000
 Sewer Department			
Professional Services	\$	500	500
Property Services		221,400	230,500
Other Services		700	700
Capital Outlay		70,000	30,000
		292,600	261,700
 Gas Department			
Property Services	\$	170,000	142,000
Other Services		12,500	14,300
Other Expenses		200	4,000
Capital Outlay		60,000	23,000
		242,700	183,300
Grant Expenditures	\$	302,500	0
 Transfers Out	 \$	 40,000	 520,000
 TOTAL EXPENDITURES	 \$	 4,861,100	 4,643,500

**CITY OF SPLENDORA - UTILITY FUND 2023-2024 BUDGET
REVENUE - SUPPORTING SCHEDULES**

Water				
40010 Water Collections	\$	2,780,000		
40012 Water Usage Fees		800,000		
40013 Penalty		65,000		
40021 Water Connections		60,000		
40022 New Water Service		75,000	\$	3,780,000
Other				
40030 Interest	\$	1,500		
40041 Inspection Fees		120,000		
40031 Credit Card Fees		0		
40040 Miscellaneous		18,000	\$	139,500
Solid Waste				
40051 Solid Waste Residential	\$	220,000		
40052 Solid Waste Commercial		25,000	\$	245,000
Sewer				
40050 Sewer Collections	\$	220,000		
40060 Sewer Connections		0		
40062 New Sewer Service		10,000	\$	230,000
Gas				
40070 Gas Collections	\$	235,000		
40080 Gas Connections		4,000		
40082 New Gas Service		10,000	\$	249,000
Grants				
40900 TxCDBG	\$	0	\$	0
Transfers In				
	\$	0		0
TOTAL REVENUE			\$	4,643,500

CITY OF SPLENDORA - UTILITY FUND 2023-2024 BUDGET EXPENDITURES - SUPPORTING SCHEDULE

ADMINISTRATION-42

Salaries and Benefits

52100 Salaries	\$	374,371		
52140 Overtime		10,000		
Vacation		6,815		
52110 Medical Insurance		68,400		
52120 Social Security Tax		24,253		
42130 Retirement Contribution		46,943		
52150 Workman's Comp		5,000		
52160 Medicare Tax		5,672		
52101 Longevity		5,680		
52191 License Pay		5,640	\$	552,774

Professional Services

52230 Audit	\$	15,000		
52250 Bank Charges		1,000		
52260 Credit Card Fees		0		
52770 Maintenance Agreements		72,000	\$	88,000

Property Services

52320 Electricity (City Hall)	\$	7,500		
52340 Telephone Services		22,000		
52330 Xerox Services		3,000		
52350 Custodial		12,000		
52400 Building/Grounds Maint.		65,000	\$	109,500

Other Services

52510 Insurance	\$	21,000		
52520 Travel		9,000		
52560 Inspection Service		80,000		
52580 Other Services		45,000	\$	155,000

Supplies

52610 Office Supplies	\$	15,000		
52612 Computer Supplies		14,000		
52615 Custodial Supplies		4,500		
52660 Advertising		2,500		
52730 Other Supplies		11,000		
52670 Postage		14,500	\$	61,500

**CITY OF SPLENDORA - UTILITY FUND 2023-2024 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

Other Expenditures			
52750 Bonds Payable	\$	235,504	
52761 Bond Expenses		1,000	
52760 Interest Expense		30,990	\$ 267,494
Capital Outlay			
52860 Furniture	\$	1,000	
52870 Equipment		5,000	\$ 6,000
TOTAL ADMINISTRATION			\$ 1,240,268

WATER-43

Salaries and Benefits			
52100 Salaries	\$	419,546	
52140 Overtime		35,000	
Vacation		9,180	
52191 License Pay		24,770	
52101 Longevity		3,240	
52110 Medical Insurance		73,600	
52120 Social Security Tax		28,751	
52130 Retirement Contribution		49,220	
52150 Workman's Comp		16,000	
52160 Medicare Tax		6,725	\$ 666,032
Professional Services			
50220 Engineering Services	\$	60,000	
52220 Drug Testing		2,000	
52241 Uniforms		10,000	
52600 Contract Labor		0	\$ 72,000
Property Services			
52320 Electricity - Water Wells	\$	80,000	
50370 System Maintenance		180,000	
50371 Chlorine		11,500	
50372 Testing		10,000	
52710 Fuel		55,000	
52390 Equipment Repair		10,000	
50400 Water Well Maintenance		20,000	
52380 Vehicle Maintenance		3,000	
52430 Equipment Rental		3,000	\$ 372,500

**CITY OF SPLENDORA - UTILITY FUND 2023-2024 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

Other Services			
52520 Travel	\$	2,000	
52270 Dues & Memberships		500	
52580 Other Services		5,000	\$ 7,500
Supplies			
50630 Tools	\$	200	
50650 Misc Water Meter Supplies		0	
52730 Other Supplies		8,000	\$ 8,200
Other Expenditures			
50732 Fees (SJRA)	\$	800,000	
50731 Fees (TCEQ)		14,000	
50740 Fees (LSGW)		30,000	\$ 844,000
Capital Outlay			
52850 Vehicles		78,000	
52870 Other Equipment		20,000	
50890 Meters/Registers		20,000	
50880 Expansion/Improvements		200,000	\$ 318,000
TOTAL WATER OPERATIONS			\$ 2,288,232
SOLID WASTE-44			
50200 Professional Services	\$	150,000	
			\$ 150,000
SEWER-45			
Professional Services			
50220 Engineering Services		500	\$ 500
Property Services			
52320 Electricity	\$	72,000	
50370 System Maintenance		140,000	
50371 Chlorine		5,000	
50372 Testing		13,000	
52390 Equipment Repair		500	\$ 230,500

**CITY OF SPLENDORA - UTILITY FUND 2023-2024 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

Other Service				
52520 Travel	\$	500		
50370 Fees & Permits		200	\$	700
Capital Outlay				
52870 Pumps/Motors		20,000		
50880 Expansion/Improvements		10,000	\$	30,000
TOTAL SEWER OPERATIONS			\$	261,700
GAS-46				
Property Services				
52311 Gas Purchased		100,000		
50370 System Maintenance		40,000		
52390 Equipment Repair		2,000	\$	142,000
Other Services				
52520 Travel	\$	14,000		
52270 Dues & Memberships		300	\$	14,300
Other Expenditures				
50730 Fees/Permits	\$	4,000	\$	4,000
Capital Outlay				
52870 Equipment	\$	3,000		
50880 Expansion/Improvements	\$	20,000	\$	23,000
TOTAL GAS OPERATIONS			\$	183,300
GRANT EXPENDITURES-47				
Other Expenditures				
50000 TXCDBG Grant Expenditures	\$	0	\$	0
59010 Trans. Out (GF \$40K, I&S \$480K)	\$	520,000	\$	520,000
TOTAL EXPENDITURES				4,643,500