

*“The Original General Budget of the City of Splendor Texas,
for the Fiscal Year 2024–2025.”*

CITY OF SPLENDORA

2024 – 2025

OPERATING BUDGET

GENERAL FUND

UTILITY DEPARTMENT

DEBT FUND

October 1, 2024 – September 30, 2025

**City of Splendor
Fiscal Year 2024-2025
Budget Cover Page
September 26, 2024**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$95,988 which is a 10.11% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$1,224.

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

Note: Vote Taken on September 26, 2024

For: Councilmembers Usher, Ipes, Myers, Ramey and Clark

Against: None

Absent: None

<u>Property Tax Rate Comparison</u>	<u>2024-2025</u>	<u>2023-2024</u>
Adopted Property Tax Rate:	\$0.3673/100	\$0.3423/100
No New Revenue Tax Rate:	\$0.3338/100	\$0.3159/100
No New Revenue Maint. & Oper. Tax:	\$0.2965/100	\$0.2785/100
Voter Approval Tax Rate:	\$0.3701/100	\$0.3265/100
Debt Rate:	\$0.0383/100	\$0.0383/100

Total Debt Obligations

Total debt obligation for City of Splendor secured by property taxes:
\$180,472.

This notice and the FY 2024- 2025 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
2024 – 2025 BUDGET**

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BUDGET CALENDER

- JUNE 2024 Departmental Meetings on Preliminary Budget
- 7/25/2024 Filed Proposed Budget with City Secretary
- 8/12/2024 Council Meeting – Discuss Proposed FY 2024-2025 Budget and 2024 Tax Rate; Take Record Vote on Tax Rate and Schedule Public Hearings; Announce Meeting to Adopt Tax Rate and Budget
- 8/26/2024 Public Hearing – FY 2024-2025 Proposed Budget; Adoption of Budget
Public Hearing – 2024 Tax Rate
- 8/27/2023 Adoption of Tax Rate

SECTION I

GENERAL FUND

2024 – 2025 OPERATING BUDGET

GENERAL FUND OPERATING BUDGET SUMMARY

	2023-2024 BUDGET	2024-2025 BUDGET
REVENUE		
Municipal Court	\$ 750,000	750,000
Sales & Franchise Tax	871,535	935,000
Property Tax	758,000	872,132
Miscellaneous	8,000	12,800
Towing	65,000	71,500
Alarm Fees	0	0
Court Technology Fund	0	0
Court Security Fund	0	0
State Designated Funds	0	0
Warrant Collection Fees	80,000	0
Seizure Fund	0	0
Transfer In (Utility Dept.)	40,000	40,000
Higher Education Funds	0	0
TOTAL REVENUE	\$ 2,572,535	2,681,432
EXPENDITURES		
Council	\$ 6,400	1,400
Election	6,000	6,000
Professional	44,800	49,800
Property Services	30,000	25,000
Other Services	84,500	93,750
Capital Outlay	77,935	10,000
Salaries & Benefits	1,486,596	1,643,077
Professional Services	8,300	5,300
Property Services	71,600	81,100
Other Services	27,800	165,195
Supplies	225,100	148,600
Capital Outlay	157,200	100,000
Salaries & Benefits	159,904	165,310
Professional Services	138,000	142,500
Other Services	31,400	27,400
Supplies	12,000	12,000
Street Maintenance	5,000	5,000
Transfer Out (Debt Service)	0	0
TOTAL EXPENDITURES	\$ 2,572,535	2,681,432

**CITY OF SPLENDORA - GENERAL FUND 2024-2025 BUDGET
REVENUE - SUPPORTING SCHEDULES**

Fines & Fees		
40100 Municipal Court	750,000	750,000
Taxes		
40200 Entergy - Franchise	\$ 110,829	
40210 Tele Communications	6,171	
40220 Cable TV - Franchise	4,000	
40230 Property Tax	872,132	
40240 Misc. Tax	0	
40320 Mixed Beverage Tax	14,000	
40300 Sales Tax	800,000	1,807,132
Miscellaneous		
40700 Officers Education Fund	2,900	
40040 Miscellaneous	3,500	
40830 Donations/Park/Other	0	
40030 Interest Income	1,400	
40310 Credit Card Fees	0	
40900 Permit Fees	5,000	
40870 Higher Education Funds	0	12,800
Other		
40840 Seizure Fund	\$ 0	
40600 Towing Fees	71,500	
40610 Alarm Fees	0	
40860 Court Technology Fund	0	
40890 Security Fund	0	
40920 State Designated Funds	0	
40910 Warrant Collection Fees	0	
48010 Transfer In (Utility)	40,000	111,500
TOTAL REVENUE		2,681,432

**CITY OF SPLENDORA - GENERAL FUND 2024-2025 BUDGET
EXPENDITURES - SUPPORTING SCHEDULES**

ADMINISTRATION-41

Council		
52610 Supplies	400	
52520 Travel & Meetings	0	
52590 Miscellaneous & Other	1,000	1,400
Elections		
52360 Election Expense	6,000	6,000
Professional Services		
52210 Legal Fees	27,000	
52230 Audit Fees	12,500	
52250 Bank Charges	1,000	
52260 Credit Card Fees	800	
52570 Montg. Co. Appraisal Dist.	8,500	49,800
Property Services		
52320 Electricity - St. Lights & Park	25,000	
52330 Copy Services	0	
52350 Custodial	0	25,000
Other Services		
52510 Insurance	51,000	
52520 Travel	8,500	
52540 Christmas Fund	8,000	
52550 Park Maintenance	8,000	
52270 Dues & Memberships	3,000	
52580 Other Services	10,000	
52620 Park Supplies	3,000	
52660 Advertising	2,250	93,750
Capital Outlay		
52860 Furniture	2,000	
52870 Equipment	3,000	
52810 New Park Construction	5,000	
52890 Capital Outlay	0	10,000
TOTAL ADMINISTRATION		185,950

**CITY OF SPLENDORA - GENERAL FUND 2024-2025 BUDGET
EXPENDITURES - SUPPORTING SCHEDULES**

POLICE DEPARTMENT-50

Salaries and Benefits

52100 Salaries	1,082,260	
52140 Overtime	30,000	
52191 License Pay	51,900	
52110 Medical Insurance	156,400	
52120 Social Security	75,450	
52130 Retirement	147,348	
52101 Longevity	16,960	
52102 Vacation	20,813	
52103 Sick	15,000	
52150 Worker's Comp	29,300	
52160 Medicare	17,646	1,643,077

Professional Services

52220 Drug Testing	300	
52240 Uniforms	5,000	5,300

Property Services

52340 Telephone	17,200	
52320 Electricity	8,000	
52330 Copy Service	4,500	
52350 Custodial	10,400	
52380 Vehicle Maintenance	40,000	
52390 Equipment Repair	1,000	81,100

Other Services

52580 Other Services	5,000	
52520 Travel	6,000	
52530 Technology	154,145	
52600 Contract Labor	50	165,195

Supplies

52610 Office Supplies	12,000	
52690 Subscriptions	7,000	
52630 Qualification Supplies	1,000	
52640 Evidence Supplies	2,500	
52650 Drone Expense	10,100	
52710 Fuel	71,000	
52720 K-9 Expenses	31,000	
52730 Other Supplies	8,000	
52660 Advertising	1,000	
52670 Postage	1,000	
52800 Office Equipment	1,500	
52770 Maintenance Agreements	2,500	148,600

**CITY OF SPLENDORA - GENERAL FUND 2024-2025 BUDGET
REVENUE - SUPPORTING SCHEDULES**

POLICE DEPARTMENT - 50 (CONT.)

Capital Outlay		
52700 Enterprise Lease	100,000	
52891 Seizure Purchases	0	
52870 Equipment	0	100,000

TOTAL POLICE DEPARTMENT **2,143,272**

MUNICIPAL COURT-52

Salaries and Benefits		
52100 Salaries	105,596	
52110 Medical Insurance	18,400	
52120 Social Security	7,457	
52140 Overtime	8,000	
52130 Retirement	14,433	
52180 Incentive	3,000	
52102 Vacation	0	
52103 Sick	0	
52101 Longevity	1,680	
52150 Workers Compensation	5,000	
52160 Medicare Tax	1,744	165,310

Professional Services		
52440 Judge Fees	24,000	
52450 Prosecutor Fees	15,000	
52460 Translation Services	4,500	
52470 Warrant Collections Service	80,000	
52770 Maintenance Agreements	19,000	142,500

Other Services		
52520 Travel	5,000	
52490 Jury Fees	400	
52600 Contract Labor	19,000	
52590 Miscellaneous	3,000	27,400

Supplies		
52610 Office Supplies	8,000	
52670 Postage	4,000	12,000

TOTAL MUNICIPAL COURT **347,210**

52910 Street and Road Maintenance	5,000	5,000
59010 Transfer Out	0	0

TOTAL EXPENDITURES **2,681,432**

SECTION II

UTILITIES DEPARTMENT

2024-2025 CITY OF SPLENDORA

UTILITY DEPARTMENT OPERATING BUDGET SUMMARY

	2023-2024 BUDGET	2024-2025 BUDGET
REVENUE		
Water Service	\$ 3,780,000	3,810,000
Sewer Service	230,000	235,000
Solid Waste Service	245,000	255,000
Gas Service	249,000	310,300
Interest & Miscellaneous	139,500	130,000
Grants	0	596,625
TOTAL REVENUE	\$ 4,643,500	5,336,925
EXPENDITURES		
Administration		
Salaries & Benefits	\$ 552,774	581,736
Professional Services	88,000	61,700
Property Services	109,500	126,000
Other Services	155,000	187,000
Supplies	61,500	69,500
Other Expenses	267,494	488,282
Capital Outlay	6,000	6,000
	1,240,268	1,520,218
Water Department		
Salaries & Benefits	\$ 666,032	627,782
Professional Services	72,000	72,000
Property Services	372,500	382,500
Other Services	7,500	7,000
Supplies	8,200	9,500

CITY OF SPLENDORA - UTILITY FUND 2024-2025 BUDGET

Other Expenses		844,000	759,000
Capital Outlay		318,000	310,800
		2,288,232	2,168,582
Solid Waste Department			
Professional Services	\$	150,000	150,000
		150,000	150,000
Sewer Department			
Professional Services	\$	500	500
Property Services		230,500	244,000
Other Services		700	700
Capital Outlay		30,000	30,000
		261,700	275,200
Gas Department			
Property Services	\$	142,000	132,000
Other Services		14,300	11,300
Other Expenses		4,000	7,000
Capital Outlay		23,000	16,000
		183,300	166,300
Grant Expenditures	\$	0	596,625
Transfers Out	\$	520,000	460,000
TOTAL EXPENDITURES	\$	4,643,500	5,336,925

**CITY OF SPLENDORA - UTILITY FUND 2024-2025 BUDGET
REVENUE - SUPPORTING SCHEDULES**

Water			
40010 Water Collections	\$	2,860,000	
40012 Water Usage Fees		720,000	
40013 Penalty		60,000	
40021 Water Connections		70,000	
40022 New Water Service		100,000	\$ 3,810,000
Other			
40030 Interest	\$	8,000	
40041 Inspection Fees		115,000	
40031 Credit Card Fees		0	
40040 Miscellaneous		7,000	\$ 130,000
Solid Waste			
40051 Solid Waste Residential	\$	230,000	
40052 Solid Waste Commercial		25,000	\$ 255,000
Sewer			
40050 Sewer Collections	\$	225,000	
40060 Sewer Connections		0	
40062 New Sewer Service		10,000	\$ 235,000
Gas			
40070 Gas Collections	\$	300,000	
40080 Gas Connections		300	
40082 New Gas Service		10,000	\$ 310,300
Grants			
40900 TxCDBG	\$	596,625	\$ 596,625
Transfers In	\$	0	0
TOTAL REVENUE			\$ 5,336,925

**CITY OF SPLENDORA - UTILITY FUND 2024-2025 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

ADMINISTRATION-42

Salaries and Benefits

52100 Salaries	\$	397,416		
52140 Overtime		8,000		
52102 Vacation		7,223		
52110 Medical Insurance		68,400		
52120 Social Security Tax		25,708		
42130 Retirement Contribution		49,797		
52150 Workman's Comp		5,000		
52160 Medicare Tax		6,012		
52101 Longevity		8,540		
52191 License Pay		5,640	\$	581,736

Professional Services

52230 Audit	\$	18,000		
52250 Bank Charges		1,000		
52260 Credit Card Fees		0		
52770 Maintenance Agreements		42,700	\$	61,700

Property Services

52320 Electricity (City Hall)	\$	12,000		
52340 Telephone Services		24,000		
52330 Xerox Services		3,000		
52350 Custodial		12,000		
52400 Building/Grounds Maint.		75,000	\$	126,000

Other Services

52510 Insurance	\$	35,000		
52520 Travel		12,000		
52560 Inspection Service		80,000		
52580 Other Services		60,000	\$	187,000

Supplies

52610 Office Supplies	\$	15,000		
52612 Computer Supplies		11,000		
52615 Custodial Supplies		5,000		
52660 Advertising		3,000		
52730 Other Supplies		11,000		
52670 Postage		24,500	\$	69,500

**CITY OF SPLENDORA - UTILITY FUND 2024-2025 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

Other Expenditures			
52750 Bonds Payable	\$	134,435	
52761 Bond Expenses		0	
52760 Interest Expense		353,847	\$ 488,282
Capital Outlay			
52860 Furniture	\$	1,000	
52870 Equipment		5,000	\$ 6,000
TOTAL ADMINISTRATION			\$ 1,520,218
WATER-43			
Salaries and Benefits			
52100 Salaries	\$	381,502	
52140 Overtime		40,000	
52102 Vacation		7,174	
52191 License Pay		17,520	
52101 Longevity		6,600	
52110 Medical Insurance		73,600	
52120 Social Security Tax		26,754	
52130 Retirement Contribution		48,375	
52150 Workman's Comp		20,000	
52160 Medicare Tax		6,257	\$ 627,782
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		16,500	
50372 Testing		10,000	
52710 Fuel		50,000	
52390 Equipment Repair		15,000	
50400 Water Well Maintenance		20,000	
52380 Vehicle Maintenance		10,000	
52430 Equipment Rental		1,000	\$ 382,500

**CITY OF SPLENDORA - UTILITY FUND 2024-2025 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

Other Services			
52520 Travel	\$	1,500	
52270 Dues & Memberships		500	
52580 Other Services		5,000	\$ 7,000
Supplies			
50630 Tools	\$	1,500	
50650 Misc Water Meter Supplies		0	
52730 Other Supplies		8,000	\$ 9,500
Other Expenditures			
50732 Fees (SJRA)	\$	720,000	
50731 Fees (TCEQ)		14,000	
50740 Fees (LSGW)		25,000	\$ 759,000
Capital Outlay			
52850 Vehicles		100,800	
52870 Other Equipment		30,000	
50890 Meters/Registers		30,000	
50880 Expansion/Improvements		150,000	\$ 310,800
TOTAL WATER OPERATIONS			\$ 2,168,582
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		150,000	
50371 Chlorine		6,500	
50372 Testing		15,000	
52390 Equipment Repair		500	\$ 244,000

**CITY OF SPLENDORA - UTILITY FUND 2024-2025 BUDGET
EXPENDITURES - SUPPORTING SCHEDULE**

Other Service			
52520 Travel	\$	500	
50370 Fees & Permits		200	\$ 700
Capital Outlay			
52870 Equipment		10,000	
50880 Expansion/Improvements		20,000	\$ 30,000
TOTAL SEWER OPERATIONS			\$ 275,200
GAS-46			
Property Services			
52311 Gas Purchased		90,000	
50370 System Maintenance		40,000	
52390 Equipment Repair		2,000	\$ 132,000
Other Services			
52520 Travel	\$	11,000	
52270 Dues & Memberships		300	\$ 11,300
Other Expenditures			
50730 Fees/Permits	\$	7,000	\$ 7,000
Capital Outlay			
52870 Equipment	\$	1,000	
50880 Expansion/Improvements	\$	15,000	\$ 16,000
TOTAL GAS OPERATIONS			\$ 166,300
GRANT EXPENDITURES-47			
Other Expenditures			
50000 TXCDBG Grant Expenditures	\$	596,625	\$ 596,625
59010 Trans. Out (GF \$40K, I&S \$773K)	\$	460,000	\$ 460,000
TOTAL EXPENDITURES			5,336,925

SECTION III

DEBT SERVICE

2024-2025 CITY OF SPLENDORA

BUDGET SUMMARY

	2023-2024 BUDGET	2024-2025 BUDGET
REVENUE		
40030 Interest	\$ 50	0
40230 Ad Valorem Tax	97,848	181,148
48010 Transfers In	450	0
TOTAL REVENUE	\$ 98,348	 181,148
EXPENDITURES		
xxxxx CO - Principal Expense	\$ 0	85,000
52760 CO - Interest Expense	97,848	96,148
52761 CO - Bond Expense	500	0
TOTAL EXPENDITURES	\$ 98,348	 181,148