



## **ORDINANCE NO. 300**

**AN ORDINANCE OF THE CITY OF UHLAND, TEXAS, ADOPTING THE BUDGET FOR THE CITY OF UHLAND, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AND PROVIDING FOR A CUMULATIVE CLAUSE, A SEVERABILITY CLAUSE, A SAVINGS CLAUSE, DECLARING AN EFFECTIVE DATE, AND DECLARING PROPER NOTICE OF MEETING.**

**WHEREAS**, Section 102.002 of the Texas Local Government Code requires that the budget officer prepare a municipal budget each year to cover the proposed expenditures of the municipal government for the succeeding fiscal year;

**WHEREAS**, the proposed budget was prepared by the Mayor, as the budget officer, for the City of Umland, Texas (“City”) and filed with the City Secretary on August 1, 2023;

**WHEREAS**, the proposed budget has been available for inspection by any person at City Hall and on the City’s website since August 10, 2023;

**WHEREAS**, notice of a public hearing on the proposed budget of the City for fiscal year 2023-2024 has been posted in accordance with Chapter 102 of the Texas Local Government Code;

**WHEREAS**, a public hearing was duly held prior to the City Council’s consideration of this Ordinance on August 23, 2023 at City Hall as provided for in the notice of such public hearing and all interested persons were given an opportunity to be heard on said proposed budget; and **NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF UHLAND, TEXAS AS FOLLOWS:**

### **1. FINDINGS OF FACT**

The above recitals contained in the preamble are hereby found to be true, and such recitals are incorporated herein for all purposes and are adopted as legislative findings of the City Council of the City of Umland, Texas.

### **2. APPROVAL OF BUDGET**

The City hereby approves and adopts the budget, attached as Appendix 1 and incorporated herein for all purposes, as the City’s annual budget for the fiscal year beginning October 1, 2023 and

ending September 30, 2024.

**3. CUMULATIVE CLAUSE**

This Ordinance shall be cumulative of all provisions of ordinances of the City of Umland, Texas, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances, in which event the conflicting provisions of such ordinances are hereby repealed.

**4. SEVERABILITY CLAUSE**

If any section, subsection, paragraph, clause, phrase, or provision of this Ordinance shall be adjudged invalid or held unconstitutional, the same shall not affect the validity of this Ordinance as a whole or provision thereof, other than the part so adjudged to be invalid or unconstitutional.

**5. SAVINGS CLAUSE**

This Ordinance shall remain in full force and effect, save and except as amended or repealed.

**6. EFFECTIVE DATE**

The necessity for making and approving a budget for the fiscal year, as required by the laws of the State of Texas, requires that this Ordinance shall take effect and be in full force immediately from and after its passage, as the law in such case provides.

**7. PROPER NOTICE OF MEETING**

It is hereby officially found and determined that the meeting at which this Ordinance was passed was open to the public, and that public notice of the time, place and purpose of said meeting was given as required by the Open Meetings Act, Texas Government Code, and Chapter 551.

**PASSED, APPROVED AND ADOPTED** this the 6<sup>th</sup> day of September 2023.

Record Vote:

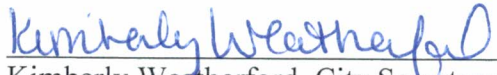
Place 1 – Keshia Rollins Contreras	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Place 2 – Vacant			
Place 3 – Ron Merrill	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Place 4 – Shawn Clift	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>
Place 5 – John “Chris” Warndahl	Aye <input checked="" type="checkbox"/>	Nay <input type="checkbox"/>	Abstain <input type="checkbox"/>



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Lacee Duke, Mayor

ATTEST:



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Kimberly Weatherford, City Secretary



# City of Uhland

## Adopted 2023-2024 Budget

This budget will raise more revenue from property taxes than last year's budget by an amount of \$61,529.45 which is a 22.889 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 \$51,661.32.

	<u>2023</u>	<u>2024</u>
Property Tax Rate	0.1142/\$100	0.0931/\$100
No-New-Revenue Tax Rate	0.1103/\$100	0.0898/\$100
Voter Approval Tax Rate	0.1142/\$100	0.0931/\$100
Proposed Tax Rate	0.175100/\$100	0.0931/\$100
De Minimus Tax Rate	0.3171/\$100	0.2309/\$100
Debt Rate	0.000	\$0.00
Total Amount of Municipal Debt	\$0.00	

### City Council Board Members

### Budget Vote

Lacee Duke – Mayor	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>
Keshia Rollins Contreras - City Council Place 1	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>
Vacant - City Council Place 2	Aye	<input type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>
Ron Merrill - City Council Place 3	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>
Shawn Clift - City Council Place 4	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>
Chris Warndahl - City Council Place 5	Aye	<input checked="" type="checkbox"/>	Nay	<input type="checkbox"/>	Abstain	<input type="checkbox"/>

  
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Lacee Duke, Mayor



# City of Uhland

**Adopted**

## **Operating Budget 2023-2024**

Lacey Duke – Mayor

Keshia Rollins Contreras - City Council Place 1

Vacant - City Council Place 2

Ron Merrill - City Council Place 3

Shawn Clift - City Council Place 4

Chris Warndahl - City Council Place 5

Karen Gallaher - City Administrator

Kimberly Weatherford - City Secretary

# City of Umland

## Adopted Budget: FY 2024

	FY 2024 Budget	FY 2023 Budget	over Budget	% of Budget
<b>Income</b>				
40000 General Revenue			0.00	
40009 Income from Taxes			0.00	
40010 AD Valorem			0.00	
40011 AD Valorem - Caldwell County & Hays County	330,346.03	34,383.26	295,962.77	960.78%
40012 AD Valorem	0.00	186,065.39	(186,065.39)	0.00%
<b>Total 40010 AD Valorem</b>	<b>\$ 330,346.03</b>	<b>\$ 220,448.65</b>	<b>\$ 109,897.38</b>	<b>149.85%</b>
40050 Sales & Use Tax			0.00	
40051 Sales Tax Revenue	735,430.36	1,140,000.00	(404,569.64)	64.51%
<b>Total 40050 Sales &amp; Use Tax</b>	<b>\$ 735,430.36</b>	<b>\$ 1,140,000.00</b>	<b>\$ (404,569.64)</b>	<b>64.51%</b>
<b>Total 40009 Income from Taxes</b>	<b>\$ 1,065,776.39</b>	<b>\$ 1,360,448.65</b>	<b>\$ (294,672.26)</b>	<b>78.34%</b>
40100 Franchise Fees			0.00	
40110 CenterPoint Energy	7,500.00	7,500.00	0.00	100.00%
40114 BlueBonnet Electric	22,509.77	22,000.00	509.77	102.32%
40115 Charter Communications	7,800.00	7,335.63	464.37	106.33%
40116 County Line SUD			0.00	
40120 Granite Telecommunications	32.75	31.95	0.80	102.50%
40125 Jive Communications	39.05	39.05	0.00	100.00%
40135 Pedernales Electric	21,916.64	17,500.00	4,416.64	125.24%
40137 ROW/Avalara Client Trust	29.20		29.20	
40140 Southwestern Bell	92.00	171.39	(79.39)	53.68%
40143 Universal Natural Gas	8,500.00	7,500.00	1,000.00	113.33%
40145 Velocity	0.00	142.00	(142.00)	0.00%
40150 Waste Connection	150,000.00	147,888.00	2,112.00	101.43%
<b>Total 40100 Franchise Fees</b>	<b>\$ 218,419.41</b>	<b>\$ 210,108.02</b>	<b>\$ 8,311.39</b>	<b>103.96%</b>
40200 Grant Income			0.00	
40201 Bond Income			0.00	
<b>Total 40200 Grant Income</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
40700 Service Fee Income			0.00	
40705 Billable Expense Income			0.00	
40750 Solid Waste Services	800,184.00	472,836.00	327,348.00	169.23%
40751 Solid Waste Services - Restoration/Late Fee	7,200.00	5,000.00	2,200.00	144.00%
<b>Total 40700 Service Fee Income</b>	<b>\$ 807,384.00</b>	<b>\$ 477,836.00</b>	<b>\$ 329,548.00</b>	<b>168.97%</b>
40900 Interest & Other Income				
40901 Interest Income	222,772.77	3,000.00	219,772.77	7425.76%
40910 Income - Other	1,500.00	200.00	1,300.00	750.00%
40950 Grant Income		474,599.26	(474,599.26)	0.00%
<b>Total 40900 Interest &amp; Other Income</b>	<b>\$ 224,272.77</b>	<b>\$ 477,799.26</b>	<b>\$ (253,526.49)</b>	<b>46.94%</b>
42000 Community Development			0.00	
42005 Building & Development			0.00	
42010 Building Permit Income	500,000.00	500,000.00	0.00	100.00%

42012 OSSF Commercial	610.00	610.00	0.00	100.00%
42014 OSSF Residential	820.00	2,050.00	(1,230.00)	40.00%
42016 Administration Fee Income	55,000.00	32,000.00	23,000.00	171.88%
42017 Subdivision Admin Fees	100,000.00	100,000.00	0.00	100.00%
42018 Merchant Processing Fee Income	32,000.00	17,500.00	14,500.00	182.86%
42030 Subdivision Income	500,000.00	500,000.00	0.00	100.00%
<b>Total 42005 Building &amp; Development</b>	<b>\$ 1,188,430.00</b>	<b>\$ 1,152,160.00</b>	<b>\$ 36,270.00</b>	<b>103.15%</b>
42100 Other Inspection Fees			0.00	
42110 Non Habitual structure			0.00	
<b>Total 42100 Other Inspection Fees</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	
42200 Transportation/Roadway Income			0.00	
42214 Transportation Fees - ROW	30,230.33		30,230.33	
42220 Current Year Roadways Funds	370,900.00	370,900.00	0.00	100.00%
42221 Marigold - Future Roadway Impact fees	191,568.00		191,568.00	
42222 Millcreek - Future Roadway Impact fee	90,872.00		90,872.00	
42223 Pradera -Future Roadway Impact Fees	153,500.00		153,500.00	
42224 Wayside - Future Roadway Impact Fees	368,400.00		368,400.00	
<b>Total 42200 Transportation/Roadway Income</b>	<b>\$ 1,205,470.33</b>	<b>\$ 370,900.00</b>	<b>\$ 834,570.33</b>	<b>325.01%</b>
<b>Total 42000 Community Development</b>	<b>\$ 2,393,900.33</b>	<b>\$ 1,523,060.00</b>	<b>\$ 870,840.33</b>	<b>157.18%</b>
<b>Total 40000 General Revenue</b>	<b>\$ 4,709,752.90</b>	<b>\$ 4,049,251.93</b>	<b>\$ 660,500.97</b>	<b>116.31%</b>
<b>Total Income</b>	<b>\$ 4,709,752.90</b>	<b>\$ 4,049,251.93</b>	<b>\$ 660,500.97</b>	<b>116.31%</b>
<b>Cost of Goods Sold</b>				
50050 Sales Tax Income - State Service Fees	14,708.60	7,600.00	7,108.60	193.53%
50051 EDC Sales Tax Income Transfers	245,143.45	380,000.00	(134,856.55)	64.51%
50155 Billable Expenses			0.00	
50200 Grant Expense		150,000.00	(150,000.00)	0.00%
<b>Total Cost of Goods Sold</b>	<b>\$ 259,852.05</b>	<b>\$ 537,600.00</b>	<b>\$ (277,747.95)</b>	<b>48.34%</b>
<b>Gross Profit</b>	<b>\$ 4,449,900.85</b>	<b>\$ 3,511,651.93</b>	<b>\$ 938,248.92</b>	<b>126.72%</b>
<b>Expenses</b>				
60000 Capital Expenditures			0.00	
60001 Capital Purchases	0.00	379,000.00	(379,000.00)	0.00%
60003 Capital Renovations	0.00	250,000.00	(250,000.00)	0.00%
60010 Capital Expenditures Under Threshold	25,000.00	25,000.00	0.00	100.00%
<b>Total 60000 Capital Expenditures</b>	<b>\$ 25,000.00</b>	<b>\$ 654,000.00</b>	<b>\$ (629,000.00)</b>	<b>3.82%</b>
60050 Community Outreach	25,000.00	45,000.00	(20,000.00)	55.56%
60051 Computer Expense & Repair	20,000.00	30,000.00	(10,000.00)	66.67%
60053 Continuing Education/Training - PD, CC & PW	20,000.00	38,400.00	(18,400.00)	52.08%
60057 Dues Licenses & Subscriptions	25,000.00	2,000.00	23,000.00	1250.00%
60059 Employee Morale	2,500.00	4,000.00	(1,500.00)	62.50%
60060 Fees - Accounting CPA	16,000.00	16,000.00	0.00	100.00%
60063 Fees - Bookkeeping	15,000.00	15,000.00	0.00	100.00%
60064 Fees - Code Enforcement	7,500.00	7,500.00	0.00	100.00%
60065 Fees - Consulting	10,000.00	210,000.00	(200,000.00)	4.76%
60067 Fees - Crime Lab	1,000.00	1,000.00	0.00	100.00%
60069 Fees - Impress Funds	1,000.00	1,000.00	0.00	100.00%
60071 Fees - Legal	0.00	20,000.00	(20,000.00)	0.00%
60072 Fees - Meetings	3,500.00	3,500.00	0.00	100.00%



60073 Fees - Meeting - Stipends City Council	42,000.00	30,000.00	12,000.00	140.00%
60075 Fees - Police Department	25,000.00		25,000.00	
60078 Fees - Property Tax Collection	3,000.00	3,000.00	0.00	100.00%
60079 Fees - Waste Collection	383,580.00	288,912.00	94,668.00	132.77%
60090 INS - Liability	10,000.00	4,000.00	6,000.00	250.00%
60091 INS - Employee Benefit Insurance	78,684.05	78,684.05	0.00	100.00%
60092 INS - Workers Compensation	12,500.00		12,500.00	
60095 Bank Charges	2,500.00	500.00	2,000.00	500.00%
60096 Merchant Service Fees	120.00		120.00	
60097 QuickBooks Payments Fees			0.00	
60100 Marketing & Promotion	30,000.00	30,000.00	0.00	100.00%
60101 Marketing - Website	15,000.00	15,000.00	0.00	100.00%
60110 Meals Expense	500.00		500.00	
60120 Postage	13,000.00	5,300.00	7,700.00	245.28%
60125 Public Hearings/Notices	1,000.00		1,000.00	
60130 Rent - Janitorial Equipment	0.00		0.00	
60140 Supplies - Office	22,000.00	41,000.00	(19,000.00)	53.66%
60141 Supplies - Janitorial	6,000.00	2,000.00	4,000.00	300.00%
60142 Supplies - Maintenance - City Hall		2,000.00	(2,000.00)	0.00%
60150 Telephone & Internet - City Hall & PD	16,200.00	10,800.00	5,400.00	150.00%
60160 Travel - Mileage Reimbursements	2,500.00	2,500.00	0.00	100.00%
60161 Travel - Parking & Tolls	500.00	1,250.00	(750.00)	40.00%
60162 Travel - Airfare/Lodging	2,500.00	1,250.00	1,250.00	200.00%
60170 Utilities	9,500.00	8,500.00	1,000.00	111.76%
60200 Departmental Expenses			0.00	
60201 Uniforms - PW, PD, & CC	20,000.00	13,800.00	6,200.00	144.93%
60250 Supplies - Maintenance - Public Works	15,000.00		15,000.00	
60300 Small Equipment & Tools < \$2,500	5,000.00		5,000.00	
60350 Fees - Auto	300.00		300.00	
60351 Vehicle Equipment - PW, PD / Repairs	200,000.00	5,000.00	195,000.00	4000.00%
60352 Fuel - PW & PD	16,000.00	19,000.00	(3,000.00)	84.21%
60400 Parks and Recreation	1,000.00	5,000.00	(4,000.00)	20.00%
60401 Signage	25,000.00	25,000.00	0.00	100.00%
60450 Public Works - Streets			0.00	
60451 Street Maintenance Supplies	38,902.42	10,000.00	28,902.42	389.02%
60452 Street Maintenance Equipment	10,000.00	10,000.00	0.00	100.00%
60453 Major Road Improvements (Raving/Drainage)	1,500,000.00	2,250,000.00	(750,000.00)	66.67%
60454 Street / ROW Maintenance		50,000.00	(50,000.00)	0.00%
Total 60450 Public Works - Streets	<b>\$ 1,548,902.42</b>	<b>\$ 2,320,000.00</b>	<b>\$ (771,097.58)</b>	<b>66.76%</b>
Total 60200 Departmental Expenses	<b>\$ 1,831,202.42</b>	<b>\$ 2,387,800.00</b>	<b>\$ (556,597.58)</b>	<b>76.69%</b>
71000 Contract Labor			0.00	
71001 Contract Labor - Inspector	275,000.00	275,000.00	0.00	100.00%
71005 Contract Labor - Hays County Animal Support Services (Pound)	600.00		600.00	
71100 Contract Labor - Legal	150,000.00		150,000.00	
71200 Contract Labor - Engineering	150,000.00		150,000.00	
71300 Contract Labor - Maintenance			0.00	



Total 71000 Contract Labor	\$ 575,600.00	\$ 275,000.00	\$ 300,600.00	209.31%
72000 Wages & Benefit Expenses			0.00	
72003 Wages Expenses			0.00	
72004 Wages - City Administrator	150,000.00	106,139.26	43,860.74	141.32%
72005 Wages - City Clerk - Utility	46,000.00	28,959.84	17,040.16	158.84%
72006 Wages - City Clerk - Data Entry		28,959.84	(28,959.84)	0.00%
72007 Wages - Court Clerk / Assistant	46,000.00	26,208.00	19,792.00	175.52%
72008 Wages - Communications/IT		15,600.00	(15,600.00)	0.00%
72040 Wages - City Planner	80,000.00	76,234.65	3,765.35	104.94%
72100 Wages - City Secretary	88,000.00	61,863.24	26,136.76	142.25%
72101 Wages - City Secretary Assistant		26,208.00	(26,208.00)	0.00%
72200 Wages - Public Works Supervisor	82,500.00	79,812.37	2,687.63	103.37%
72201 Wages - Public Works Maintenance	66,000.00	64,417.60	1,582.40	102.46%
72202 Wages - Public Works Custodial	26,500.00	24,779.63	1,720.37	106.94%
72203 Wages - Public Works Parks & Rec	26,500.00	22,425.00	4,075.00	118.17%
72300 Wages - Legal	0.00	180,000.00	(180,000.00)	0.00%
72301 Wages - Procecutor	12,000.00	12,000.00	0.00	100.00%
72310 Wages - Municipal Court Judge	15,000.00	12,000.00	3,000.00	125.00%
72311 Wages - Municipal Court Clerk		4,800.00	(4,800.00)	0.00%
72500 Wages - Police Chief	70,000.00	70,000.00	0.00	100.00%
72501 Wages - Patrol No. 1	68,200.00	68,200.00	0.00	100.00%
72502 Wages - Patrol No. 2	68,200.00	68,200.00	0.00	100.00%
72504 Wages - Part Time Officer	32,500.00	35,200.00	(2,700.00)	92.33%
72506 Paid Time Off (unused) longevity	46,403.28			
72900 Payroll Taxes			0.00	
72901 Payroll Taxes - FICA & Medicare	65,093.85	42,091.43	23,002.42	154.65%
Total 72900 Payroll Taxes	\$ 65,093.85	\$ 42,091.43	\$ 23,002.42	154.65%
Total 72003 Wages Expenses	\$ 942,493.85	\$ 1,054,098.86	\$ (111,605.01)	89.41%
72905 Payroll Service Fees			0.00	
72910 Employee Benefits	53,142.00		53,142.00	
72920 Employee Reimbursements			0.00	
72930 Retirement (TMRS)	47,103.00	62,761.04	(15,658.04)	75.05%
Total 72910 Employee Benefits	\$ 100,245.00	\$ 62,761.04	\$ 37,483.96	159.72%
Total 72000 Wages & Benefit Expenses	\$ 1,042,738.85	\$ 1,116,859.90	\$ (74,121.05)	93.36%
RESERVE	\$ 152,775.53			
Total Expenses	\$ 4,449,900.85	\$ 5,351,755.95	\$ (901,855.10)	83.15%
Net Operating Income	\$ -	\$ (1,840,104.02)	\$ 1,840,104.02	0.00%
Net Income	\$ -	\$ (1,840,104.02)	\$ 1,840,104.02	0.00%

Accrual Basis