

**ORDINANCE NO. 806**

**AN ORDINANCE OF THE CITY OF HOWE, TEXAS ADOPTING THE BUDGET FOR THE CITY OF HOWE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2023, AND ENDING SEPTEMBER 30, 2024, PROVIDING FOR THE INTRA AND INTER DEPARTMENT AND FUND TRANSFERS; AND DECLARING AN EFFECTIVE DATE. THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$204,176 AND OF THAT AMOUNT, \$18,831.43 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR.**

**WHEREAS**, a proposed budget for the City of Howe, Texas, has been filed with the City Secretary covering the fiscal year October 1, 2023 through September 30, 2024 (the "Budget"), and a copy of the Budget is attached to this ordinance as Exhibits "A", and "B"; and

**WHEREAS**, the Budget has been available for public inspection in accordance with applicable law; and

**WHEREAS**, a notice of a public hearing on the proposed budget for the City of Howe, Texas for the year 2023-2024 was posted, published and given in accordance with the laws of the State of Texas; and

**WHEREAS**, the governing body of the City of Howe has held and concluded public hearing, having heard any comments from the public on the proposed budget; and

**WHEREAS**, the City Council finds that all legal notices, hearings, procedures and publishing requirements for the adoption of the budget have been performed or completed as required by applicable law; and

**WHEREAS**, THE PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY **\$204,176** AND OF THAT AMOUNT, **\$18,831.43** IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR;

**WHEREAS**, THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$204,176 WHICH IS A 4.56 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 \$18,831.43; and

**WHEREAS**, it is necessary at this time, that said budget is adopted.

**NOW THEREFORE BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF HOWE, TEXAS, AS FOLLOWS:**

Section 1. The findings set forth above are incorporated into the body of this Ordinance as if fully set forth herein.

Section 2. The Budget attached to this ordinance as Exhibits "A" and "B" is incorporated into this ordinance for any and all purposes as if set out in full.

Section 3. The Budget set forth in Exhibits "A", and "B" is hereby adopted and approved by the City Council as the budget for the City of Howe, Texas, for the fiscal year October 1, 2023, through September 30, 2024, and there is hereby appropriated from the funds indicated in the Budget such sums for projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget.

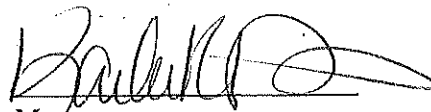
Section 4. All expenditures during the fiscal year shall be made in accordance with the Budget approved by this Ordinance unless otherwise amended by a duly enacted ordinance of the City.

Section 5. Any provision of any prior ordinance of the City, whether codified or uncoded, which is in conflict with any provision of this Ordinance, is hereby repealed to the extent of the conflict, but all other provisions of the ordinances of the City, whether codified or uncoded, which are not in conflict with the provisions of this Ordinance shall remain in full force and effect.

Section 6. It is hereby declared to be the intention of the City Council that the words, phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any word, phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining words, phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation of this Ordinance of any such unconstitutional word, phrase, clause, sentence, paragraph or section.

Section 7. That this ordinance shall take effect and be in force from and after its passage.

**PASSED, APPROVED AND ADOPTED, this** the 28th day of September 2023, at a special meeting of the City Council of the City of Howe, Texas, there being a quorum present, by 5 yeas, and 0 nays and approved by the Mayor on this date.

  
Mayor

ATTEST:

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City Secretary

**Record vote on Adoption of the Budget**

On September 28, 2023, the City Council of the City of Howe, Texas, approved Ordinance No 806 approving the City of Howe Fiscal Year 2023-2024 Budget by roll call vote as follows:

Motion to Approve Ordinance 806 adopting the City of Howe, Texas, budget for the fiscal year October 1, 2023, through September 30, 2024, as presented.

Motion by: Michael Hill

Second by: Rodney Hough

Members:	For	Against
<u>Joe Shephard</u>	<u>✓</u>	<u>      </u>
<u>Rodney Hough</u>	<u>✓</u>	<u>      </u>
<u>Michael Hill</u>	<u>✓</u>	<u>      </u>
<u>Sarah Myrick</u>	<u>✓</u>	<u>      </u>
<u>Billie Ingram II</u>	<u>✓</u>	<u>      </u>

# City of Howe 2023/2024 Budget

<b>Revenue</b>									
<b>4B Sales Tax</b>				\$	142,000.00				
<b>Expenditures</b>									
EDC Director				\$	56,458.00				
PICA				\$	4,171.00				
Retirement				\$	3,492.00				
Health Insurance				\$	7,920.00				
Utilities				\$	9,600.00				
Ball Fields				\$	8,000.00				
Comp Plan				\$	10,000.00				
EDC Grants				\$	5,000.00				
HCFDC Sewer				\$	34,000.00				
Memberships				\$	300.00				
Training				\$	2,000.00				
Sponsorship				\$	500.00				
Workers Comp				\$	1,421.00				
				\$	142,862.00				
<b>Street</b>									
<b>Expenditures</b>									
Insurance		\$	210.00	\$	210.00				
Supplies		\$	14,000.00	\$	14,000.00				
Street Lights		\$	32,000.00	\$	32,000.00				
Street Repair		\$	84,202.00	\$	150,000.00				
<b>Total</b>		\$	130,412.00	\$	196,210.00				
<b>Community Services</b>									
<b>Expenditures</b>									
Fire Department		\$	32,000.00	\$	-				
Fire Contract		\$	26,428.00	\$	-				
Library Fax Line		\$	500.00	\$	-				
Library		\$	500.00	\$	500.00				
Library Contract		\$	21,160.00	\$	21,160.00				
Park Department		\$	30,000.00	\$	30,000.00				
Park Equipment		\$	25,000.00	\$	25,000.00				
Park Lighting		\$	15,000.00	\$	15,000.00				
Meals on Wheels		\$	2,400.00	\$	2,400.00				
Summit Garden Maintenance		\$	1,200.00	\$	1,200.00				
Summit Gardens Cleaning		\$	1,200.00	\$	1,200.00				
<b>TOTAL</b>		\$	155,388.00	\$	96,460.00				
<b>Solid Waste</b>									
<b>Revenues</b>									
<b>Solid Waste Charges</b>		\$	429,000.00	\$	429,000.00				
<b>Expenditures</b>									
Contract Services		\$	286,000.00	\$	286,000.00				
PICA		\$	2,931.00	\$	4,172.00				
Health Insurance		\$	14,800.00	\$	10,321.00				
Workers Comp		\$	1,200.00	\$	1,421.00				
Office Expense		\$	1,290.00	\$	1,290.00				
Retirement		\$	3,049.00	\$	4,341.00				
Salaries		\$	38,310.00	\$	44,436.00				
Sales Tax Expense		\$	19,000.00	\$	19,000.00				
Vehicle Operation				\$	6,000.00				
Uniform				\$	500.00				
<b>Total</b>		\$	366,580.00	\$	377,481.00				
<b>Waste Water Revenues</b>									
Sewer Charges		\$	728,400.00	\$	764,820.00				
HCFDC Sewer Project		\$	60,000.00	\$	34,000.00				
Tap Fees		\$	2,000.00	\$	2,000.00				

## City of Howe 2023/2024 Budget

Info Technology	\$ 10,000.00	\$ 10,000.00			
Dues	\$ 200.00	\$ 200.00			
FICA	\$ 41,172.00	\$ 33,611.00			
Health Insurance	\$ 68,051.00	\$ 72,968.00			
Liability Insurance	\$ 10,565.00	\$ 10,565.00			
TEC Insurance	\$ 1,500.00	\$ 1,500.00			
Workers Comp	\$ 7,000.00	\$ 11,368.00			
Office Expense	\$ 3,500.00	\$ 3,500.00			
Retirement	\$ 62,784.00	\$ 47,353.00			
Salaries	\$ 594,897.00	\$ 552,744.00			
Training	\$ 3,000.00	\$ 3,000.00			
Utilities	\$ 7,500.00	\$ 7,500.00			
Vehicle Operation	\$ 30,000.00	\$ 30,000.00			
Supplies	\$ 5,000.00	\$ 5,000.00			
LEOSE Training	\$ 1,000.00	\$ 1,000.00			
Uniforms	\$ 4,000.00	\$ 4,000.00			
Vehicle Lease	\$ 21,257.00	\$ 21,257.00			
<b>Total</b>	<b>\$ 873,326.00</b>	<b>\$ 817,466.00</b>			
<b>Fire Department</b>					
<b>Revenues</b>					
County Fire Contract		\$ 26,428.00			
County Ambulance Contract		\$ 150,000.00			
Fire Dept. Billing		\$ 75,000.00			
Ambulance Billing		\$ 75,000.00			
Ambulance Transfers		\$ 100,000.00			
Capital Improvement Transfer		\$ 50,000.00			
<b>Total</b>		<b>\$ 476,428.00</b>			
<b>Expenditures</b>					
Buildings		\$ 1,900.00			
Info Technology		\$ 18,000.00			
Dues		\$ 200.00			
FICA		\$ 34,793.00			
Health Insurance		\$ 61,926.00			
Liability Insurance		\$ 7,100.00			
TEC Insurance		\$ 1,500.00			
Workers Comp		\$ 8,526.00			
Office Expense		\$ 3,500.00			
Retirement		\$ 36,204.00			
Salaries		\$ 334,000.00			
Training		\$ 3,000.00			
Utilities		\$ 7,500.00			
Vehicle Operation		\$ 27,000.00			
Medical Director		\$ 30,000.00			
Supplies		\$ 5,000.00			
Uniforms		\$ 4,000.00			
Vehicle Lease		\$ 33,000.00			
Battalion Vehicle Lease		\$ 23,000.00			
<b>Total</b>		<b>\$ 640,149.00</b>			
<b>Code Enforcement</b>					
<b>Expenditures</b>					
FICA		\$ 3,173.00			
Health Insurance		\$ 10,321.00			
Workers Comp		\$ 1,421.00			
Office Expense		\$ 3,020.00			
Retirement		\$ 3,301.00			
Salaries		\$ 42,141.00			
Vehicle Operation		\$ 5,000.00			
Uniform		\$ 400.00			
Training		\$ 1,500.00			
<b>Total</b>		<b>\$ 70,277.00</b>			
HCFDC					

## EXHIBIT "B"

## City of Howe 2023/2024 Budget

Revenues		2022-2023		2023-2024				
Ad Valorem Tax	\$	898,678.00		\$ 1,091,488.00				
I&S Fund	\$	135,492.00		\$ 198,270.00				
Delinquent Tax	\$	6,000.00		\$ 6,000.00				
Library	\$	1,900.00		\$ 1,900.00				
County Fire Contract	\$	26,428.00		\$ -				
Franchise Tax	\$	115,000.00		\$ 115,000.00				
Earned Interest	\$	50.00		\$ 50.00				
Miscellaneous Income	\$	5,000.00		\$ 5,000.00				
Legal Fees Developers	\$	10,000.00		\$ 10,000.00				
Credit/Debit Deposits	\$	5,000.00		\$ 5,000.00				
Penalty & Interest-Tax	\$	4,000.00		\$ 4,000.00				
Permits	\$	30,000.00		\$ 30,000.00				
Municipal Court	\$	110,000.00		\$ 110,000.00				
Municipal Costs/Fees	\$	90,000.00		\$ 90,000.00				
Court Tech Fund	\$	3,000.00		\$ 3,000.00				
Court Security	\$	3,500.00		\$ 3,500.00				
Warrant Fees	\$	5,500.00		\$ 5,500.00				
Sales Tax	\$	382,788.00		\$ 265,598.00				
Sales Tax 4B	\$	127,596.00		\$ 142,783.00				
Transfer	\$	173,220.00		\$ 72,000.00				
<b>Total</b>	<b>\$</b>	<b>2,133,092.00</b>		<b>\$ 2,159,089.00</b>				
Expenditures								
Tax Collection Costs	\$	1,300.00		\$ 1,300.00				
Animal Control	\$	26,790.00		\$ 30,000.00				
Appraisal District	\$	8,000.00		\$ 8,000.00				
Building Inspections	\$	20,000.00		\$ 20,000.00				
Buildings	\$	3,000.00		\$ 3,000.00				
Furniture and Fixtures	\$	200.00		\$ 200.00				
Ambulance	\$	50,000.00		\$ -				
Mayor/Council	\$	1,000.00		\$ 1,000.00				
Info Technology	\$	25,000.00		\$ 25,000.00				
Dues	\$	800.00		\$ 800.00				
Election	\$	2,500.00		\$ 2,500.00				
Equipment Maint.	\$	1,900.00		\$ 1,900.00				
FICA	\$	24,650.00		\$ 20,480.00				
Health Insurance	\$	42,380.00		\$ 41,284.00				
Liability Insurance	\$	16,000.00		\$ 16,000.00				
TEC Insurance	\$	1,000.00		\$ 1,000.00				
Worker's Comp	\$	4,419.00		\$ 5,684.00				
Legal and Consulting	\$	50,000.00		\$ 50,000.00				
Developers Legal	\$	10,000.00		\$ 10,000.00				
Legal Special	\$	20,000.00		\$ 20,000.00				
I&S Transfer	\$	250,000.00		\$ 198,270.00				
Credit Debit Deposits	\$	800.00		\$ 800.00				
Office Expense	\$	7,000.00		\$ 7,000.00				
Retirement	\$	36,445.00		\$ 21,732.00				
Salaries	\$	320,715.00		\$ 187,887.00				
Training	\$	1,500.00		\$ 1,500.00				
Transfer to Reserve	\$	72,000.00		\$ 72,000.00				
Utilities	\$	19,000.00		\$ 19,000.00				
Vehicle Operation	\$	9,000.00		\$ 3,000.00				
NIMS Compliance	\$	1,000.00		\$ 1,000.00				
Miscellaneous	\$	5,000.00		\$ 5,000.00				
Admin Vehicle Allowance	\$	-		\$ 7,200.00				
Muni Court	\$	4,500.00		\$ 4,500.00				
Muni Court Refunds	\$	900.00		\$ 900.00				
Muni Court Tax	\$	53,000.00		\$ 53,000.00				
Muni Court Tech Fund	\$	1,800.00		\$ 1,800.00				
Muni Court Security Fund	\$	2,500.00		\$ 2,500.00				
Muni Judge	\$	6,000.00		\$ 6,000.00				
Muni Pros	\$	3,500.00		\$ 3,500.00				
ISD Water Line Payment	\$	30,000.00		\$ 30,000.00				
Litigation & Claims Contingency				\$ 218,133.00				
<b>TOTAL</b>	<b>\$</b>	<b>1,127,599.00</b>		<b>\$ 1,102,870.00</b>				
Police Department								
Expenditures								
Buildings	\$	1,900.00		\$ 1,900.00				

# City of Howe 2023/2024 Budget

Total		\$ 790,400.00	\$ 800,820.00				
Expenditures							
Contract Sewer	\$ 660,125.00	\$ 660,125.00					
Equip Maint	\$ 6,000.00	\$ 6,000.00					
FICA	\$ 2,931.00	\$ 5,607.00					
Health Insurance	\$ 7,400.00	\$ 10,321.00					
Workers Comp	\$ 1,200.00	\$ 1,421.00					
Retirement	\$ 3,049.00	\$ 5,895.00					
Salaries	\$ 65,421.00	\$ 73,300.00					
Training							
Utilities							
SCADA	\$ 4,000.00	\$ 4,000.00					
Vehicle Operation		\$ 10,000.00					
Supplies							
Uniform	\$ 500.00	\$ 500.00					
Transfer	\$ -	\$ -					
Refunding Bond	\$ -	\$ -					
SSO Expense	\$ 4,000.00	\$ 4,000.00					
Sewer Blaster	\$ 23,333.00						
TOTAL	\$ 777,959.00	\$ 781,109.00					
Water Revenues							
Water Sales	\$ 1,125,442.00	\$ 1,181,714.00					
Misc. Income	\$ -	\$ -					
Tap Fees	\$ 1,800.00	\$ 12,000.00					
Total	\$ 1,127,242.00	\$ 1,193,714.00					
Expenditures							
Buildings	\$ 1,100.00	\$ 1,100.00					
Info Tech	\$ 12,000.00	\$ 12,000.00					
Dues	\$ 300.00	\$ 300.00					
Equip Maint	\$ 22,000.00	\$ 22,000.00					
FICA	\$ 24,650.00	\$ 15,312.00					
Health Insurance	\$ 36,851.00	\$ 36,851.00					
Liability Insurance	\$ 18,432.00	\$ 18,432.00					
Workers Comp	\$ 7,731.00	\$ 5,684.00					
Office Expense	\$ 8,100.00	\$ 8,100.00					
Retirement	\$ 36,445.00	\$ 15,933.00					
Salaries	\$ 200,165.00	\$ 240,000.00					
Training	\$ 3,000.00	\$ 3,000.00					
Utilities	\$ 54,840.00	\$ 54,840.00					
SCADA	\$ 4,000.00	\$ 4,000.00					
Vehicle Operation	\$ 30,000.00	\$ 30,000.00					
Supplies	\$ 60,000.00	\$ 60,000.00					
Uniform	\$ 1,000.00	\$ 1,000.00					
Transfer	\$ -	\$ -					
1988A 1999 Water Bond	\$ 38,000.00	\$ -					
2005 CGMA Water Bond	\$ 53,431.00	\$ 10,451.00					
2006 CGMA Water Bond	\$ 40,000.00	\$ 44,324.00					
2007 CGMA Water	\$ 98,613.00	\$ 12,171.00					
2003 Water	\$ 60,000.00	\$ -					
CGMA Admin	\$ 28,000.00	\$ 28,000.00					
Take or Pay	\$ 209,812.00	\$ 264,000.00					
Vac Machine Lease	\$ -	\$ 23,000.00					
Vehicle Lease		\$ 31,667.00					
Total	\$ 1,048,470.00	\$ 942,165.00					
Revenues	2022/2023	2022/2023					
Admin	\$ 2,133,092.00	\$ 2,159,089.00					
Fire/EMS		\$ 476,428.00					
HCPDC		\$ 142,000.00					
Solid Waste	\$ 429,000.00	\$ 429,000.00					
Waste Water	\$ 790,400.00	\$ 800,820.00					
Water Production	\$ 1,127,242.00	\$ 1,193,714.00					
Total	\$ 4,479,734.00	\$ 5,201,051.00					



## City of Howe 2023/2024 Budget

[illegible]

## Revenue



## Expenditures



City of Howe 2023/2024 Budget



7

6

Ad Valorem Tax

4

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