



NOTICE OF PUBLIC MEETING OF THE MAGNOLIA CITY COUNCIL

AGENDA

SPECIAL CITY COUNCIL MEETING WEDNESDAY, AUGUST 30, 2023 – 6:00 PM

Sewall Smith Council Chambers
18111 Buddy Riley Boulevard, Magnolia, Texas 77354

1. **CALL MEETING TO ORDER**
 - a. INVOCATION
 - b. PLEDGE OF ALLEGIANCE
 - c. ROLL CALL AND CERTIFICATION OF A QUORUM

2. **CONSIDERATION – ORDINANCE NO. O-2023-012 – ADOPT FISCAL YEAR 2023-2024 ANNUAL OPERATING BUDGET** (Mayor Todd Kana)
Consideration and possible action to adopt:

ORDINANCE NO. O-2023-012

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAGNOLIA, TEXAS, APPROVING AND ADOPTING THE FISCAL YEAR 2023-2024 ANNUAL OPERATING BUDGET OF THE CITY OF MAGNOLIA, TEXAS; MAKING APPROPRIATIONS FOR THE CITY FOR SUCH YEAR AS REFLECTED IN SAID BUDGET; AND MAKING CERTAIN FINDINGS AND CONTAINING CERTAIN PROVISIONS RELATING TO THE SUBJECT.

"I move to adopt Ordinance No. O-2023-012 which approves and adopts the annual operating budget of the City of Magnolia, Texas for the fiscal year 2023-2024."

"I move to ratify the increase in more revenue from property taxes than last year's budget by an amount of \$17,963 which is an .93% increase from last year's budget and by an additional amount of \$234,252 of property tax revenue from new property added to the tax roll this year."

3. **CONSIDER, ADOPT, AND SET BY ORDINANCE NO. O-2023-014 THE 2023 AD VALOREM TAX RATE FOR MAINTENANCE AND OPERATION ("M&O") - \$.1038/\$100** (Mayor Todd Kana)
Consideration and possible action to adopt Ordinance No. O-2023-014 to set the 2023 Ad Valorem Tax Rate for M&O at \$.1038/\$100.

- 4. **CONSIDER, ADOPT, AND SET BY ORDINANCE NO. O-2023-014 THE 2023 AD VALOREM TAX RATE FOR DEBT SERVICE (“DS”) - \$.1910/\$100** (Mayor Todd Kana)
 Consideration and possible action to adopt Ordinance No. O-2023-014 to set the 2023 Ad Valorem Tax Rate for DS at \$.1910/\$100.

- 5. **CONSIDERATION – ORDINANCE NO. O-2023-014 PROVIDES FOR ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES** (Mayor Todd Kana)
 Consideration and possible action to adopt:

ORDINANCE NO. O-2023-014

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAGNOLIA, TEXAS, PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF MAGNOLIA, TEXAS, FOR THE YEAR 2022 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT THEREWITH.

6. **ADJOURN**

If, during the course of the meeting and discussion of any items covered by this notice, City Council determines that a Closed or Executive Session of the Council is required, then such closed meeting will be held as authorized by Texas Government Code, Chapter 551, Section 551.071 – consultation with counsel on legal matters; Section 551.072 – deliberation regarding purchase, exchange, lease or value of real property; Section 551.073 – deliberation regarding a prospective gift; Section 551.074 – personnel matters regarding the appointment, employment, evaluation, reassignment, duties, discipline, or dismissal of a public officer or employee; Section 551.076 – implementation of security personnel or devices; Section 551.086 – deliberation regarding competitive matters of a public power utility ; Section 551.087 – deliberation regarding economic development negotiation; and/or other matters as authorized under Texas Government Code. If a Closed or Executive Session is held in accordance with the Texas Government Code as set out above, the City Council will reconvene in Open Session in order to take action, if necessary, on the items addressed during Executive Session.

Persons with disabilities who plan to attend this meeting and who may need auxiliary aids or services are requested to contact the City Secretary’s office at (281-305-0550), two working days prior to the meeting for appropriate arrangements.

CERTIFICATE

I certify that a copy of the *Notice of Meeting* was posted on the City Hall bulletin board, a place convenient and readily accessible to the general public at all times, and to the City’s website, www.cityofmagnolia.com, in compliance with Chapter 551, Texas Government Code.

DATE _____
 TIME _____
 TAKEN DOWN _____

 Christian Gable, Interim City Secretary





ANNUAL OPERATING BUDGET

**OCTOBER 1, 2023
TO
SEPTEMBER 30, 2024**

In compliance with S.B. No. 656; SECTION 1. Section 102.007, Texas Local Government Code, the following information is included as the cover page for the City of Magnolia budget document:

This budget will raise more revenue from property taxes than last year's budget by an amount of \$17,963 which is a 0.93 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 \$234,252.

A record vote will be conducted of the City Council on August 29, 2023, for approval of an ordinance adopting the City of Magnolia 2023-2024 Fiscal Year Annual Budget.

City Council	Aye	Nay	Absent
Daniel Miller, Position 1	√		
Matthew Dantzer, Position 2	√		
Rick Carby, Mayor Pro Tem/Position 3	√		
Brenda Hoppe, Position 4			√
Jack L. Huitt, Jr., Position 5	√		

The municipal property tax rates for the preceding fiscal year, and each municipal property tax rate that has been proposed or calculated for the current fiscal year, include:

Tax Year	2023	2022
Fiscal Year	2023-2024	2022-2023
Total Calculated Rate	\$ 0.2948	\$ 0.3813
Calculated Operating Rate	\$ 0.1038	\$ 0.1152
Calculated Debt Rate	\$ 0.1910	\$ 0.2661
No-New-Revenue Tax Rate	\$ 0.3314	\$ 0.2664
No-New-Revenue Operating Rate (M&O)	\$ 0.1003	\$ 0.0003
Voter-Approval Operating Rate (M&O)	\$ 0.1038	\$ 0.1152
Debt Rate (I&S)	\$ 0.1910	\$ 0.2661
Voter Approval Rate	\$ 0.2948	\$ 0.3813

The total amount of outstanding municipal debt obligations (principal & interest) is as follows:

Type of Debt	Total Outstanding Debt	Current Year Debt
Property Tax Supported	\$ 27,297,767	\$ 1,302,599
Self-Supporting	\$ 34,739,581	\$ 1,961,897
Total Debt	\$ 62,037,348	\$ 3,264,496

City of Magnolia

SUMMARY-APPROVED Budget 2023-2024

GENERAL FUND

REVENUE SUMMARY	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024	-/+ % Change
City Hall / Administration	\$3,447,140	\$5,577,937	\$5,376,771	-3.61%
Police Department	\$4,000	\$3,000	\$3,000	0.00%
Municipal Court	\$340,500	\$340,500	\$340,500	0.00%
Intra-Fund Transfers In	\$665,603	\$1,032,060	\$1,237,735	19.93%
TOTAL REVENUE	\$4,457,243	\$6,953,497	\$6,958,006	0.06%
EXPENDITURE SUMMARY				
City Hall / Administration	\$1,231,975	\$1,291,784	\$1,504,003	16.43%
Police Department	\$1,610,436	\$2,080,757	\$2,808,598	34.98%
Public Works	\$860,527	\$1,485,132	\$1,778,441	19.75%
Municipal Court	\$180,444	\$229,871	\$254,140	10.56%
Finance	\$165,954	\$207,559	\$334,381	61.10%
City Secretary	\$128,126	\$132,514	\$118,880	(10.29%)
Facilities	\$152,414	\$98,500	\$101,600	3.15%
City Council	\$35,120	\$53,630	\$59,043	10.09%
Parks	\$64,500	\$65,450	\$85,228	30.22%
TOTAL EXPENDITURES	\$4,429,496	\$5,645,197	\$7,044,314	24.78%
REVENUE OVER (UNDER) EXPENDITURES	\$27,747	\$1,308,300	(86,308)	

City of Magnolia

Authorized Positions by Department

		Approved 2019-2020	Approved 2020-2021	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024
CITY COUNCIL	Mayor and Council	6	6	6	6	6
	Total	6	6	6	6	6
ADMINISTRATION	City Administrator	1	1	1	1	1
	Permit Tech/Planner	0	0.5	0	1	0
	City Engineer	0	0	1	1	1
	Code Enforcement Officer	1	1	1	1	1
	Total	2	2.5	3	4	3
POLICE	Chief of Police	1	1	1	1	1
	Lieutenant	1	1	1	1	1
	Sargeant	3	3	3	4	4
	Detective	1	1	1	1	1
	Investigator	1	1	1	1	1
	Patrol Officers	10	7	8	12	12
	Reserve Officers	1	1	1	1	1
	Administrative Asst/Dispatch	1	2	2	2	2
	Code Compliance Officer	0	0	0	0	0
	Executive Officer	0	0	0	0	0
	Evidence Clerk	1	1	1	1	0.5
Total	20	18	19	24	23.5	
PUBLIC WORKS	Director	1	1	1	1	1
	Public Works Assistant				1	1
	Water/Wastewater Plant Operator	1	1	1	2	2
	Utility/Maintenance Worker	5	4	6	10	11
	Laborers (includes Parks-2)	1	1.5	2	4	4
	Mechanic	1	1	1	1	1
Total	9	8.5	11	19	20	
MUNICIPAL COURT	Judge	1	1	1	1	1
	Associate Judge	1	1	1	1	1
	Municipal Court Administrator	1	1	0	1	1
	Municipal Court Clerk	1	1	2	1	1.5
Total	4	4	4	4	4.5	
FINANCE	Finance Administrator	1	1	1	1	1
	Finance Clerk	0.5	0.5	1	1	1
Total	1.5	1.5	2	2	2	
CITY SECRETARY	City Secretary	1	1	1	1	1
	Assistant				0	
Total	1	1	1	1	1	
WATER/SEWER	Utility Maintenance Worker	0	0	0	0	0
	Water/Wastewater Plant Operator	0	0	0	0	0
	Mechanic	0	0	0	0	0
	Utility Technician	1	1.5	2	2	2
Total	1	1.5	2	2	2	
Grand Total (Excl. Council)		38.5	37	42	56	56

City of Magnolia

2023-2024 Approved Budget Major Items

Revenue

Total property tax M&O estimated at \$.1038 Voter Approved Rate \$ 684,271
 on valuation of \$ **659,220,345**

Overall

Increase in health insurance rates **12.17%** (in review) \$ 245,316
 3% salary increases for administrative personnel, \$ 287,291
 police chief, & public works employees +

Administration

New Christmas Light Show/Cadence \$ 9,000

Police Dept

Taser, body camera, in car camera package - 5 yr plan(approved) \$ 66,189
 Updated pay schedule \$ 303,075

Public Works

***one** new positions (salary & benefits at \$16 hr) in total above \$ 54,139
 Vehicle History tracking software \$ 2,736
 Three Chev Silverado (2 4x2 Reg Cab & 1 4x2 Crew Cab) \$ 107,000
 with equipment (toolboxes, trac racks)
 Mower \$ 17,767
 Skit Steer attachment \$ 3,910
 Tractor \$ 37,012

Court

P/T Clerk-in total above \$ 15,895

Finance

Desk unit \$ 1,000
 New Computer & Printer \$ 3,000

City Secretary

\$ -

City Council

Salary (3 members) \$ 1,600

Parks

Kubota ATV \$ 22,928

Water/Sewer

Improvements to shop: flooring, gutter,plumbing, waterproof bldg \$ 9,550
 Asphalt parking \$ 40,500
 Concrete parking **option #2** \$95,380.00
 Cameras to all plants (5) \$ 40,892

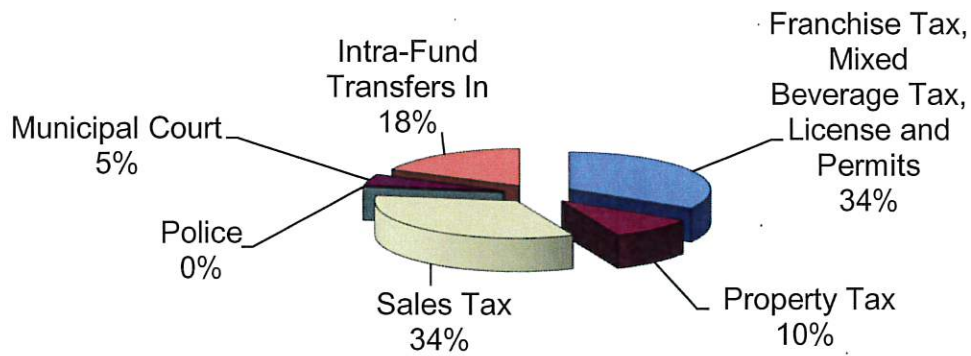
Connie Street Project \$ 500,000

City of Magnolia

Revenue Summary - General Fund

	Approved 2020-2021	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024
General Fund				
Franchise, Beverage, Permits, Misc.	\$897,000	\$1,221,000	\$2,847,068	\$2,342,500
Property Tax	\$401,965	\$426,140	\$580,869	\$684,271
Sales Tax	\$1,200,000	\$1,800,000	\$2,150,000	\$2,350,000
Police	\$4,000	\$4,000	\$3,000	\$3,000
Municipal Court	\$340,500	\$340,500	\$340,500	\$340,500
Intra-Fund Transfers In	\$609,665	\$665,603	\$1,032,060	\$1,237,735
Total	\$3,453,130	\$4,457,243	\$6,953,497	\$6,958,006

Revenues



City of Magnolia

General Fund - 01

Revenues	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	5/31/2023 Projected 2022-2023	Approved Budget 2023-2024
General and Administrative					
40014 Proceeds TX Gen Land Office		228,587		259,308	
40016 Grants 4269/4272-April 2016	0	0	0	(54,212)	0
40102 Gen/Admin Donations	0	0	0	0	0
40102 Magnolia Foundation Comm			11,568		0
40104 Liquor License Fee	500	6,838	500	131	500
40105 Ad Valorem Tax Revenue	401,965	402,013	580,869	410,737	684,271
40107 Mix Beverage Tax Revenue	20,000	33,952	30,000	30,529	30,000
40110 Wrecker Permit Fees	1,000	1,005	1,000	1,005	1,000
40116 Sales Tax Revenue	1,200,000	2,321,279	3,000,000	2,062,990	2,400,000
40116.01 Contra Sales Tax Abatements		(561,468)	(850,000)		(50,000)
40117 Misc. Income	2,500	101,862	5,000	45,467	10,000
40117.01 Unity Park Rental	0	8,250	4,000	3,128	6,000
40118 License and Permits	625,000	1,273,902	2,500,000	625,000	2,000,000
40119 Sign Permit Revenue	5,000	1,915	6,000	1,950	6,000
40120 Franchise Tax Revenue	230,000	248,427	260,000	265,086	260,000
40120.01 In Kind Franchise Income	4,000	0	0	4,533	0
40122 Interest Income/Gen Fund	0	0	0	0	0
40127 Rendition Penalty/Montg. Co.	0	0	0	0	0
40128 Vehicle & Equip. Sales	0	0	0	0	0
40129 Sale of Assets	0	0	0	0	0
40133 Plat Fee Revenue	7,000	25,650	25,000	18,000	25,000
40199 Prop Tax Penalties/Interest	2,000	12,855	4,000	4,000	4,000
Total General and Administrative	2,498,965	4,105,067	5,577,937	3,677,652	5,376,771
Police					
40203 Police Department Donations	0	0	0	0	0
40204 Police Department Grants	0	0	0	0	0
40209 Police Grant - TAPEIT	0	0	0	0	0
40223 Police Forfeited Prop Revenue	2,000	0	0	0	0
40224 Police-Asset Forfeiture	2,000	3,111	3,000	5,531	3,000
40233 S.T.E.P. Revenue	0	0	0	0	0
Total Police	4,000	3,111	3,000	5,531	3,000
Courts					
40401 Summoning Jury Fee	0	0	0	103	0
40407 OMNI Revenue	2,000	1,372	2,000	1,392	2,000
40409 Warrant Fee Revenue	20,000	17,208	20,000	17,033	20,000
40410 Court Fine Revenue	250,000	219,856	250,000	202,817	250,000
40413 Bond Escrow/Bond Refund	35,000	30,670	35,000	32,120	35,000
40414 C.O.L.A.G.Y.	32,000	31,572	32,000	31,962	32,000
40416 Child Safety Seat Fee	0	121	0	182	0
40423 Bond	0	4,529	0	3,381	0
40424 Truancy Prevention Fund	1,500	7,214	1,500	4,514	1,500
Total Courts	340,500	312,542	340,500	293,504	340,500.00
Intra-Fund Transfers					
49902 Intra-Fund Transfer (02) Water	401,044	363,031	1,021,695	401,044	1,227,735
49904 Transfer with Fund 04		(228,587)			
49906 Intra-Fund Transfer (06)4B	11,060	33,178	8,000	37,404	5,000
49907 Intra-Fund Transfer (07)4A	2,783	29,318	2,365	32,655	5,000
49910 Intra-Fund Trfr (10)Red Lt Camera	194,779	206,077	0	205,205	0
Total Intra-Fund Transfers	609,666	403,017	1,032,060	676,308	1,237,735
Total Revenue	3,453,131	4,823,737	6,953,497	4,652,995	6,958,006

City of Magnolia

Revenues

Account	Account Name	Approved Budget	Description
40102	Gen/Admin Donations	-	
40102.06	Communtiy Events	-	Formerly MFC
40104	Liquor License Fee	500	Fees paid in order to sell alcohol within City limits
40105	Ad Valorem Tax Revenue	684,271	M&O estimated tax rate of \$.1038 based on estimated valuation of \$ 659,220,345 preliminary
40107	Mixed Beverage Tax Revenue	30,000	Locally collected taxes on the sale and consumption of alcohol. Tax rate established by State.
40110	Wrecker Permit Fees	1,000	Fees paid by wrecker companies to operate within City
40116	Sales Tax Revenue	2,400,000	City's portion of sales tax-- \$.01 of the total \$.0825 collected by the State
40116.01	Contra Sales Tax Abatement(s)	(50,000)	ST9 Sales Tax Abatement
40117	Misc. Income	10,000	Miscellaneous receipts which do not fall within any other category
40117.01	Unity Park Rental	6,000	Fees paid for rental of Unity Park facilities
40118	Licenses and Permits	2,000,000	Fees paid as established by ordinance for construction of structures inside the City
40119	Sign Permit Revenue	6,000	Fees paid to enable a business to install a sign within the City/annual renewal required
40120	Franchise Tax Revenue	260,000	Fees paid for the privilege of operating in the City, based on gross revenues and percent established by contract
40120.01	In Kind Franchise Income	-	
40127	Rendition Penalty/Montgomery Co.	-	Penalties applied to businesses in noncompliance with personal property rendition laws
40128	Vehicle & Equip. Sales	-	Income from sale of surplus property
40133	Plat Fee Revenue	25,000	
40199	Prop Tax Penalties/Interest	4,000	
40204	Police Department Grants	-	
40223	Police/Forfeited Prop Rev	-	
40224	Asset Forfeitures	3,000	

City of Magnolia

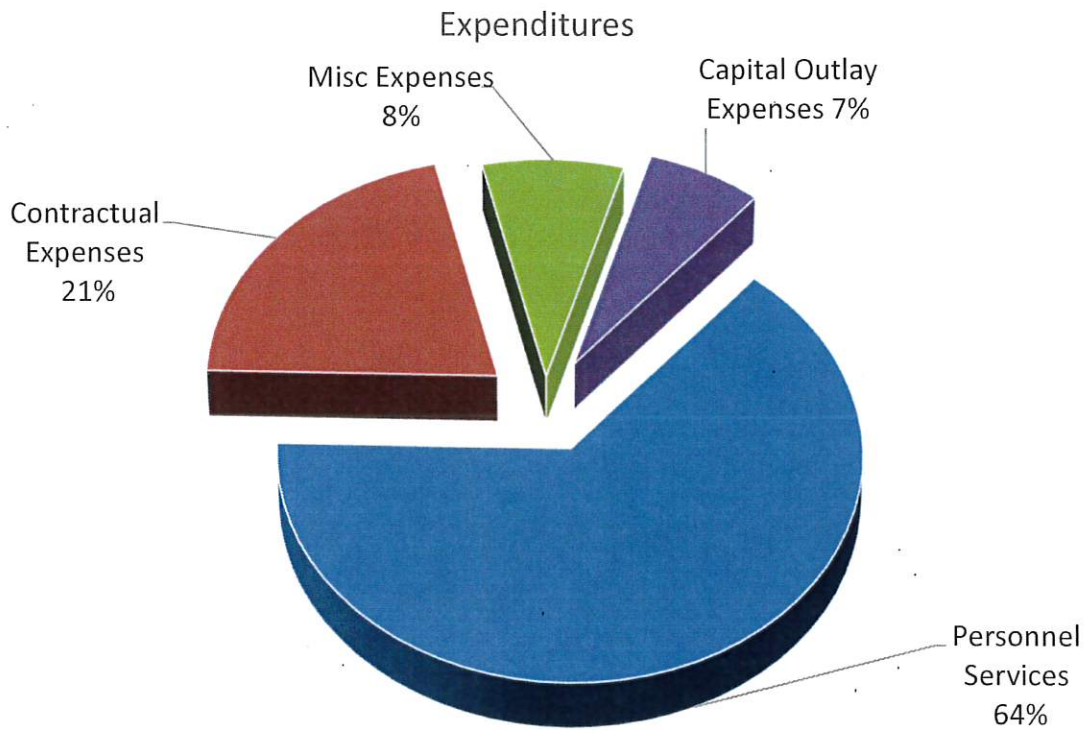
Revenues

Account	Account Name	Approved Budget	Description
Court Fees and Fines, as limited by State law:			
40407	OMNI Revenue	2,000	
40409	Warrant Fee Revenue	20,000	
40410	Court Fines	250,000	
40413	Bond Escrow/Bond Refund	35,000	
40414	C.O.L.A.G.Y.	32,000	Collection agency fees
40423	Bond	-	
40425	Truancy Prevention Fee	1,500	
Intra-Fund Transfers:			
49902	Intra-Fund Transfer (02) Water	1,227,735	Funds transferred in from Water/Sewer Fund
49906	Intra-Fund Transfer (06) 4B	5,000	Funds transferred in from Community Development Fund
49907	Intra-Fund Transfer (07) 4A	5,000	Funds transferred in from Economic Development Fund
49910	Intra-Fund Trfr (10) Red Lt Camera	-	Funds transferred in from Red Light Camera Fund
		6,958,006	

City of Magnolia

Expenditure Summary - General Fund

	Approved 2020-2021	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024
General Fund				
Personnel Services	\$2,407,983	\$2,772,760	\$3,259,352	\$4,525,499
Contractual Expenses	\$689,087	\$1,204,204	\$1,684,112	\$1,481,190
Miscellaneous Expenses	\$261,200	\$299,805	\$466,929	\$569,014
Capital Outlay Expenses	\$90,590	\$152,726	\$362,235	\$468,611
Total	\$3,448,860	\$4,429,496	\$5,645,197	\$7,044,314



City of Magnolia

Department Expenditures City Hall/Administration

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
Personnel Services					
501501 Salaries	211,700	162,297	264,013	148,818	318,807
501502 Car Allowance	6,000	6,000	12,000	5,885	12,000
501503 Overtime		999	2,000	770	0
501506 Salary 4B	30,698	89	0	0	0
501507 Salary 4A	31,802	81	0	0	0
501515 Longevity	115	145	175	383	270
501516 T.E.C.(Unemployment)	540	488	540	14	180
501517 TMRS	12,527	8,918	12,884	6,879	16,136
501518 Worker's Compensation	656	468	675	310	830
501526 Insurance (Med./Dental/Vision/Life)	24,007	28,337	42,327	26,198	31,155
501536 Payroll Tax (F.I.C.A/Medicare)	20,105	12,045	24,724	10,851	29,217
501543 Education, Travel, & Certifications	3,000	812	3,000	1,355	3,000
501547 Drug Test	100	0	100	0	100
501550 Dues and Memberships	1,580	1,526	1,620	2,577	1,725
Total Personnel Services	342,831	222,206	364,058	204,039	413,420
Contractual Expenses					
501625 Maint & Repair Vehicle	2,000	9,023	2,000	88	2,000
501629 Inspection Services	240,000	636,078	330,000	336,461	330,000
501632 Consultant/Contract Services	53,700	45,326	29,720	39,864	31,962
501632.01 Contract-ST9 380 Agreement	300,000	0	75,000	0	0
501632.05 Contract-Realtor's Commission (TIRZ)	35,000	0	0	0	200,000
501632.07 Contract- Shadyside			0		25,000
501632.09 Contract - Magnolia Village			0		0
501640 Legal	80,000	93,410	80,000	96,397	80,000
501640.01 Legal-Disaster	0	0	0	0	0
501640.02 Legal-TX Legislative Monitoring	30,000	0	30,000	0	30,000
501641 Accounting	18,135	21,798	18,585	11,250	18,585
501643 Engineering	10,000	344,477	250,000	665,665	250,000
501670 Rental of Office Equipment/copier	6,200	5,394	6,200	5,856	6,350
501673 Computer Software (S/W)	50,999	42,209	42,611	33,109	44,772
501674 Posting/Advertising		0	0	-334	0
501677 Computer Assistance (IT Services)	15,000	7,638	15,000	17,461	15,000
Total Contractual Expenses	841,034	1,205,353	879,116	1,205,817	1,033,669
Miscellaneous Expenses					
501744 Minor Equipment	1,000	1,684	1,000	1,984	1,000
501751 Misc Expense-Prior Year	0	0	0	0	0
501766 Office Supplies	5,000	4,022	5,000	5,289	5,500
501768 Planning Commission Expenses	15,900	9,738	16,400	10,114	10,180
501774 Cell Phones	960	626	960	3,078	984
501775 Ref. Books, Reports, Subscriptions	1,000	180	1,000	150	1,000
501778 Flower Fund	750	230	750	0	750
501779 Morale/Welfare	1,000	686	1,000	(2)	1,000
501800 Bank Fees	2,000	775	2,000	113	2,000
501801 Mayor/Council Christmas Reception	0	0	0	0	0
501806 City Administrators Fund	3,000	2,642	3,000	4,511	4,500
501807 Community Special Events	14,000	606	14,000	13,330	24,500
501807.06 Community Events		10,792	0	197	0
501510 Advertising		2,763			
501833 Postage	3,500	3,800	3,500	4,767	5,500
501890 Other Uses-Grant Repayment		3,140			
Total Miscellaneous Expenses	48,110	41,683	48,610	43,531	56,914
Capital Expenses					
501920 Computer Equipment	0	0	0	0	0
Total Capital Expenses	0	0	0	0	0
Total City Hall/Administration Expenditures	1,231,975	1,469,243	1,291,784	1,453,388	1,504,003

City of Magnolia

City Hall/Administration

Account	Account Name	Approved Budget	Description
501501	Salaries	318,807	City Administrator & Engineer
501502	Car Allowance	12,000	Annual car allowance for City Administrator/ Engineer
501503		-	Overtime for Planner/Permit Tech
501506	Salary 4B	-	Transfer amount of payroll expenses for 4B portion of EDC/CDC Director's salary/benefits
501507	Salary 4A	-	Transfer amount of payroll expenses for 4A portion of EDC/CDC Director's salary/benefits
501515	Longevity	270	\$5 per month per year of service with City
501516	T.E.C. (Unemployment)	180	Unemployment taxes- 0.10% rate
501517	TMRS	16,136	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)
501518	Worker's Compensation	830	Premiums paid to TML for W/C ins.
501526	Employee Insurance	31,155	Medical, dental, vision
501536	Payroll Tax	29,218	Social Security & Medicare-7.65% rate
501543	Education, Travel, Certifications	3,000	Training, travel & certifications
501547	Drug Test	100	Pre-employment & post-accident testing
501550	Dues, Memberships & Promotions	1,725	Tx City Mgt Ass'n 50 TFMA 100 Amex 150 TML 850 Tx Social Security Admin Fee 35 Sam's Club 140 Greater Magnolia Pkwy Chamber 250 Misc. 150
501625	Maint & Repair/Vehicle	2,000	Maintenance costs for code compliance vehicle
501629	Inspection Services	330,000	Inspections and reviews of construction
501632	Consultant/Contract Services	31,962	Consultants, i.e. Kendig Keast, 6,500 Municode, on-site shredding Contract-planning, dev salary - Code enforcement salary 25,462
501632.03	Contract ST9 380 Agreement	-	Sales Tax Abatement Agreement with ST9 Oil & Gas Company
501632.05	Contract-Realtor's Commission	200,000	Realtor's Commission (Magnolia Ridge TIRZ)
501632.07	Contract- Shadyside	25,000	380 Agreement
501632.09	Contract- Magnolia Village		380 Agreement
501640	Legal	80,000	Attorney fees
501640.02	Legal-TX Legislative Monitoring	30,000	Attorney fees for legislative tracking/monitoring required by House Bill 2224 & Senate Bill 784--2021 Tx Legislature

City of Magnolia

City Hall/Administration

Account	Account Name	Approved Budget	Description	
501641	Accounting	18,585	Fees for annual audit,accounting support	
501643	Engineering	250,000	General engineering fees	
501670	Rental of Office Equipment/Copier	6,350	Rental expense of copier, extra costs for b/w and color copies	
501673	Computer Software (S/W)	44,772	Tyler (Incode) annual maint.	15,500
			Records management system	10,000
			Blackboard (Connect Gov)	2,769
			CivicPlus software	2,363
			OCS-email hosting/spam filters	4,500
			(website hosting)	780
			LogMeIn Connect Pro Bundle	2,135
			Adobe Pro	725
			Additional software purchase/maintenance & support	6,000
501677	Computer Assistance (IT Services)	15,000	Technical services for admin	
501744	Minor Equipment	1,000	Miscellaneous	1,000
501766	Office Supplies	5,500	Paper, pens, staples, clips, toner, file folders, note pads, etc.	
501768	Planning Commission Expenses	10,180	ERSI geo mapping	1,230
			enCodePlus annual s/w licensing	6,750
			Publishing	1,500
			Memberships	-
			Training	-
			Travel	-
			Scenic City update	-
			Supplies	700
501774	Cell Phones	984	Cost of cell phones and usage for City Administrator & Code Enforcement	
501775	Ref. Books,Reports,Subscriptions	1,000	Periodicals, manuals, updates to Local Gov't Code	
501778	Flower Fund	750	Cost of sending flowers for bereavement/sickness of employees, Council, board members and their families	
501779	Morale/Welfare	1,000	Employee luncheons, birthday cakes, etc.	
501806	City Administrator's Fund	4,500	Misc. expenses of City Administrator, including business lunches/council mtg food	
501800	Bank Fees	2,000	Cost of printed deposit slips, account analysis fees, etc.	
501807	Community Special Events	24,500	Fireworks for July 4th, other events	
501807.06	Community Special Events	-	New Christmas lighting formerly MFC	9,000
501833	Postage	5,500	Admin mailing costs including Pitney Bowes mail machine lease, mail permits, Fedex charges	
		1,504,003		

City of Magnolia

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
Police Department					
<u>Personnel Services</u>					
502501 Salaries	1,032,060	968,132	1,207,552	1,122,408	1,633,255
502503 Overtime	29,000	37,641	30,000	49,380	35,000
502504 S.T.E.P. Overtime	0	0	0	0	0
502510 Salary and Benefit Reimbursement(TC	0	0	0	0	0
502515 Longevity	6,525	6,340	7,000	10,283	7,260
502516 T.E.C.(Unemployment)	3,240	414	4,140	41	1,980
502517 TMRS	52,098	54,329	60,734	50,257	83,273
502518 Worker's Compensation	22,000	31,189	30,000	31,981	32,500
502526 Insurance (Med./Dental/Vision/Life)	204,063	201,434	324,510	303,751	342,704
502536 Payroll Tax (F.I.C.A/Medicare)	81,670	75,639	95,208	88,208	128,177
502543 Education, Travel, & Certifications	15,000	18,939	20,000	32,594	20,000
502544 State P. D. Education	0	1,010	0	(582)	0
502547 Drug Test	1,200	1,044	600	593	450
502550 Dues, Memberships, & Promotions	3,334	4,144	3,000	10,188	3,000
Total Personnel Services	1,450,191	1,400,256	1,782,744	1,699,101	2,287,599
<u>Contractual Expenses</u>					
502604 Police Dept Cell Phones	9,000	8,888	12,000	14,721	15,000
502625 Maintenance & Repair Vehicle	28,000	54,225	35,000	38,267	30,000
502630 Outside Services	2,500	11,897	2,500	4,793	2,500
502633 Maint & Rpr-Bldg & Equip	0	0	0	0	0
502634 Maintenance & Repair Office Equip.	500	0	500	519	500
502637 Radios	4,012	4,012	4,100	30,981	4,100
502670 Copy Machine/Lease of Office Equip.	4,000	3,419	4,000	3,581	4,000
502673 Computer Software	27,898	21,109	27,898	49,136	31,805
502677 Computer Assistance (IT Services)	14,000	11,588	14,000	10,604	10,000
Total Contractual Expenses	89,910	115,138	99,998	152,602	97,905
<u>Miscellaneous Expenses</u>					
502744 Minor Equipment	10,845	5,314	9,000	2,608	9,000
502760 Fuel	0	9,745	50,000	70,147	70,000
502762 Uniforms & Badges	9,500	16,888	23,000	21,214	15,000
502766 Office Supplies	7,200	11,016	7,450	11,084	7,500
502769 Evidence Supplies	2,500	2,975	2,750	773	2,900
502770 Special Operations	1,500	1,963	1,500	522	500
502827 Fleet Insurance - TML	21,000	23,378	23,000	18,737	23,000
502828 Law Enforcement Liability	12,000	13,301	15,000	9,934	15,000
502833 Postage	200	0	200	142	200
Total Miscellaneous Expenses	64,745	84,580	131,900	135,162	143,100
<u>Capital Expenses</u>					
502920 Computer Equipment	0	0	0	0	0
502921 Radios	0	0	5,000	0	0
502922 Tasers	2,640	2,640	8,500	15,130	66,189
502924 Safety Vests	2,950	945	0	0	0
502951 Motor Vehicles	0	0	52,615	81,152	213,805
502960 Capital-Office Furniture	0	0	0	0	0
Total Capital Expenses	5,590	3,585	66,115	96,282	279,994
Total Police Department Expenditures	1,610,436	1,603,559	2,080,757	2,083,147	2,808,598

City of Magnolia

Police Department

Account	Account Name	Approved Budget	Description	
502501	Salaries	1,633,255	23 employees (+1 Reserve)	
502503	Overtime	35,000	Authorized overtime for non-exempt employees	
502504	S.T.E.P. Overtime	-	State funds	
502510	Salary & Benefit Reimb (TC)	-	Salary for 0 employees-red light camera	
502515	Longevity	7,260	\$5 per month per year of service with City	
502516	T.E.C. (Unemployment)	1,980	Unemployment taxes- 0.10% rate	
502517	TMRS	83,273	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)	
502518	Worker's Compensation	32,500	Premiums paid to TML for W/C ins.	
502526	Employee Insurance	342,704	Medical, dental, vision for 22 empl.	
502536	Payroll Tax	128,177	Social Security & Medicare-7.65% rate	
502543	Education, Travel, Certifications	20,000	Misc education, travel expense	
502547	Drug Tests	450	Pre-employment & post-accident testing & polygraphs for new hires	
502550	Dues, Subscriptions, Promotions	3,000	IACP	210
			Amex, Sam's	205
			Amazon Prime	155
			Adobe Acropro	215
			Echelon Front Line	100
			Safe Fleet license subscriptions	2,444
			Misc	100
502604	Cell Phones	15,000	Cost of cell phones & usage (Includes notebook computer usage)	
502625	Maintenance & Repair Vehicles	30,000	Oil changes, inspection, repairs, maintenance of police vehicles	
502630	Outside Services	2,500	Contracted expenses	
502634	Maint/Repair of Office Equipment	500	Routine maintenance or repair costs of office equipment	
502637	Radios	4,100	Annual contract with Montgomery Co.	4,100
502670	Copy Machine/Lease-Office Equip.	4,000	Lease payments for copier and charge for extra copies	

City of Magnolia

Police Department

Account	Account Name	Approved Budget	Description	
502673	Computer Software	31,805	Annual renewal of TCLEDDS	330
			TLO	2,200
			Leads Online	2,635
			Productivity Center	400
			Colossus	1,200
			OCS-Email hosting/spam filter	4,200
			Susteen	1,500
			Verizon Connect	1,560
			Copysync report mgt software	17,280
			Misc	500
502677	Computer Assistance (IT Services)	10,000	Technical services for P/D	
502744	Minor Equipment	9,000	Ammunition for training	1,200
			Vehicle computer	2,507
			Radar system	2,493
			Citation printers (2)	1,483
			Portable radio for new hire	3,161
502760	Fuel (Paid w/Red Lt Camera Funds)	70,000	Fuel for police vehicles	
502762	Uniforms & Badges	15,000	Uniforms & badges, new or replacement	
502766	Office Supplies	7,500	Copy paper, pens, file folders, toner, coffee supplies, etc.	
502769	Evidence Supplies	2,900	Expense associated with the collection of evidence in crime scenes, drug test kits, flex cuffs, personal protection search gloves	
502773	Special Operations	500	Surveillance & tactical operations	
502827	Fleet Insurance-TML	23,000	Vehicle insurance	
502828	Law Enforcement Liability	15,000	Police officers' liability insurance	
502833	Postage	200	Cost to send certified letters	
502920	Computer Equipment	-		
502921	Radios	-	radios for additional officers	
502922	Tasers (Holsters & Cartridges)	66,189	AXON taser, in-car and body camera package 5yr payment plan	
502924	Personal Ballistic Armor	-	Vest for new officer, etc.	
502951	Motor Vehicles	213,805	annual payment for (10) leased vehicles	
		2,808,597		

City of Magnolia

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
Public Works					
<u>Personnel Services</u>					
503501 Salaries	401,493	464,059	721,010	584,146	863,880
503503 Overtime	10,000	18,584	20,000	17,127	20,000
503505 Cell Phone Allowance	0	0	0	0	0
503506 Salary 4B	0	53	0	0	0
503515 Longevity	845	755	1,190	1,560	1,990
503516 T.E.C.	1,980	1,635	3,420	35	1,800
503517 T.M.R.S.	20,122	25,550	36,219	25,388	44,028
503518 Worker's Comp	10,000	14,207	15,000	31,274	18,000
503526 Insurance (Med/Dental/Life/Vision)	132,041	147,162	268,074	224,171	311,549
503536 Payroll Tax (F.I.C.A./Medicare)	31,544	36,572	56,778	45,161	67,769
503543 Education, Travel, Certification	5,000	3,260	5,000	4,339	5,000
503547 Drug Test	500	490	500	368	500
Total Personnel Services	613,525	712,327	1,127,191	933,568	1,334,516
<u>Contractual Expenses</u>					
503604 Electric (Street Lights)	35,000	40,919	50,000	119,031	120,000
503605 Cell Phones	5,280	5,841	5,500	9,570	10,000
503625 Maint/Repair-Vehicle(parts,inspection)	8,000	32,615	10,000	11,927	10,000
503632 Contract/Consulting Services	4,500	1,288	4,500	4,877	4,500
503633 Maint. & Repair Equip-Heavy	4,000	5,745	4,000	5,997	4,000
503650 Mowing	20,000	4,787	20,000	0	0
503653 Ditch Renovations	0	0	0	0	0
503655 Street Signs & Flags	3,000	3,473	3,000	3,745	3,000
503663 Rental of Equipment	3,000	350	3,000	1,340	3,000
503673 Computer software					2,736
Total Contractual Expenses	82,780	95,017	100,000	156,488	157,236
<u>Miscellaneous Expenses</u>					
503700 General Supplies	8,000	7,470	11,300	25,049	17,000
503744 Minor Tools and Equipment	13,000	23,862	20,000	12,028	20,000
503749 Street Supplies	1,000	0	1,000	0	1,000
503760 Fuel	35,000	33,931	35,000	54,812	55,000
503761 Tires and Tubes	3,000	1,694	3,000	1,838	3,000
503762 Uniforms and Badges	9,500	11,608	15,000	13,323	15,000
503827 Fleet Insurance - TML	10,000	9,396	10,000	9,959	10,000
503831 Damage Claims	0	0	0	0	0
Total Miscellaneous Expenses	79,500	87,961	95,300	117,009	121,000
<u>Capital Expenses</u>					
503940 Mowers and Edgers		7,202	32,000	45,575	17,767
503945 Other Equipment	0	25,930	0	0	40,922
503951 Motor Vehicles	84,722	79,941	130,641	174,526	107,000
Total Capital Expenses	84,722	113,074	162,641	220,101	165,689
Total Public Works Expenditures	860,527	1,008,378	1,485,132	1,427,165	1,778,441

City of Magnolia

Public Works

Account	Account Name	Approved Budget	Description	
503501	Salaries	863,880	19 full-time employees includes Park	
503503	Overtime	20,000	Authorized overtime for non-exempt employees	
503505	Cell Phone Allowance	-	Allowance for use of personal cell phones for business purposes	
503506	Salary 4B	-	Transfer amount of payroll expenses for 4B portion of Public Works salaries	
503515	Longevity	1,990	\$5 per month per year of service with City	
503516	T.E.C. (Unemployment)	1,800	Unemployment taxes- 0.10% rate	
503517	TMRS	44,028	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)	
503518	Worker's Compensation	18,000	Cost of W/C insurance	
503526	Employee Insurance	311,549	Medical, dental, vision for 20 employees	
503536	Payroll Tax	67,769	Social Security & Medicare-7.65% rate	
503543	Education, Travel, Certifications	5,000	Training, travel & certifications	
503547	Drug Test	500	Pre-employment & post-accident testing	
503604	Electric (Street Lights)	120,000	Expense for all street lights in the City	
503605	Cell Phones	10,000	Cost of cell phones for each employee	
503625	Maintenance & Repair Vehicles	10,000	Oil changes, inspection, repairs, maintenance of P W vehicles	
503632	Contract/Consulting Services	4,500	Tree removal Debris cleanup,IT technical svc., & misc. contract work	2,000 2,500
503633	Maint & Repair Equipment-Heavy	4,000	Costs to repair backhoe, tractor, & other equipment	
503650	Mowing	-	Mowing of right-of-ways	
503653	Ditch Renovations	-	Expenses for repairing ditches	
503655	Street Signs & Flags	3,000	Expenses to replace street signs and flags	
503663	Rental of Equipment	3,000	Cost to rent work equipment	

City of Magnolia

Public Works

Account	Account Name	Approved Budget	Description	
503673	Computer Software	2,736	Vehicle history tracking software	
503700	General Supplies	17,000	Misc supplies-marking paint, gloves, safety equipment, insect repellent, batteries, ragsinabox, shop supplies	
503744	Minor Tools & Equipment	20,000	Flashlights, generators, rakes, shovels, saws, drills/drill bits, mowers,edgers, etc.	
503749	Street Supplies	1,000	Street supply costs that aren't HB445 fund repairs	
503760	Fuel	55,000	Cost of fuel for P/W vehicles	
503761	Tires and Tubes	3,000	Cost of tires for P/W vehicles, tractors & mowers.	
503762	Uniforms & Badges	15,000	Supply uniforms & cleaning	
503827	Fleet Insurance-TML	10,000	Vehicle insurance	
503940	Mowers & Edgers	17,767	New mowers (1)	
503945	Other Equipment	40,922	Kubota Tractor skid steer attachment	37,012 3,910
503951	Motor Vehicles	107,000	2023 truck 2023 truck 2023 truck Equipment for 3 trucks	33,500 33,500 33,500 6,500
		1,778,440		-

City of Magnolia

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
Municipal Court					
<u>Personnel Services</u>					
504501 Salaries	64,272	81,932	90,927	96,382	107,187
504503 Overtime	0	1,015	3,000	1,055	3,000
504515 Longevity	95	105	515	773	540
504516 T.E.C.	360	51	360	0	225
504517 T.M.R.S.	3,141	4,396	4,609	4,051	5,503
504518 Worker's Comp	164	222	232	196	274
504526 Insurance (Med/Dental/Life/Vision)	24,007	25,287	28,218	29,691	31,155
504536 Payroll Tax (F.I.C.A./Medicare)	4,924	6,295	7,225	7,402	8,471
504543 Education, Travel, Certification	2,000	1,778	1,500	2,888	3,500
504547 Drug Test	50	0	35	0	35
504550 Dues and Memberships	230	295	200	165	200
Total Personnel Services	99,244	121,376	136,821	142,603	160,090
<u>Contractual Expenses</u>					
504632 Contract/Outside Services	13,000	12,900	13,000	12,208	13,000
504640 Legal	12,000	8,100	12,000	10,800	12,000
504670 Rental of Office Equipment	1,000	0	1,000	0	1,000
504673 Incode Software & Support	12,200	13,917	16,500	15,373	16,500
504677 Computer Assistance/IT Services	2,000	2,163	5,000	2,715	5,000
Total Contractual Expenses	40,200	37,080	47,500	41,096	47,500
<u>Miscellaneous Expenses</u>					
504766 Office Supplies	2,500	4,155	5,000	5,455	6,000
504769 Office Equipment	2,500	2,414	2,500	2,999	2,500
504775 Ref. Books, Rpts, Subscriptions	300	70	100	0	100
504800 Bank Fees	500	200	250	0	250
504803 Over/Short Cash	0	47	0	(8)	0
504810 Court Jurors	200	0	200	0	200
504814 C.O.L.A.G.Y.	33,000	19,907	35,000	12,867	35,000
504833 Postage	2,000	2,055	2,500	2,242	2,500
Total Miscellaneous Expenses	41,000	28,849	45,550	23,555	46,550
<u>Capital Expenses</u>					
504920 Computer Equipment	0	0	0	0	0
Total Capital Expenses	0	0	0	0	0
Total Municipal Court Expenditures	180,444	187,305	229,871	207,254	254,140

City of Magnolia

Municipal Court

Account	Account Name	Approved Budget	Description	
504501	Salaries	107,187	2.5 Clerks	
504503	Overtime	3,000	Authorized overtime for non-exempt employees Extra help on 1 court night a month	
504515	Longevity	540	\$5 per month per year of service with City	
504516	T.E.C. (Unemployment)	225	Unemployment taxes- 0.10% rate	
504517	TMRS	5,503	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)	
504518	Worker's Compensation	274	Cost of W/C insurance	
504526	Employee Insurance	31,155	Medical, dental, vision	
504536	Payroll Tax	8,471	Social Security & Medicare-7.65% rate	
504543	Education, Travel, Certifications	3,500	Training, travel & certifications	
504547	Drug Test	35	Pre-employment & post-accident testing	
504550	Dues, Memberships & Promotions	200	TMCCA TCCA	120 80
504632	Contract/Outside Services	13,000	Fees paid to judge Other court contractual services	12,000 1,000
504640	Legal	12,000	Fees paid to prosecutor	
504670	Rental of Office Equipment	1,000	Copier lease payments	
504673	Incode Software & Support	16,500	Tyler (Incode) annual maint. Kologic (Copsync)	14,400 2,100
504677	Computer Assistance/IT Services	5,000	Technical support	
504766	Office Supplies	6,000	Copy paper, pens, file folders, toner, etc.	
504769	Office Equipment	2,500	Computer equipment	
504775	Ref. Books, Reports, Subscriptions	100	Updated law manuals	
504800	Bank Fees	250	Credit Card Fees	
504810	Court Jurors	200	Money paid to jurors for their service	
504814	C.O.L.A.G.Y.	35,000	Collection agency fees	
504833	Postage	2,500	Costs for court mailings	
		254,140		

City of Magnolia

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
Finance					
<u>Personnel Services</u>					
505501 Salaries	102,562	90,885	123,760	100,590	126,995
505503 Overtime	12,000	14,722	12,000	17,039	12,000
505506 Salary 4B	2,400	2,400	2,400	2,215	2,400
505515 Longevity	900	900	990	1,485	1,110
505516 T.E.C.	540	18	540	14	180
505517 T.M.R.S.	3,897	4,891	4,936	5,031	5,194
505518 Worker's Comp	350	368	350	239	325
505526 Insurance (Med/Dental/Life/Vision)	12,004	15,333	28,218	31,438	31,155
505536 Payroll Tax (F.I.C.A./Medicare)	9,016	8,289	10,645	9,220	10,902
505543 Education, Travel, Certification	1,000	530	1,000	263	1,000
505547 Drug Test	35	35	70	0	70
505550 Dues and Memberships	250	212	350	240	350
Total Personnel Services	144,954	138,583	185,259	167,774	191,681
<u>Contractual Expenses</u>					
505632 Contract/Outside Services	0	0	0	0	0
505644 Appraisal District Fee	9,000	8,920	10,000	10,372	15,000
Total Contractual Expenses	9,000	8,920	10,000	10,372	15,000
<u>Miscellaneous Expenses</u>					
505766 Office Supplies	1,000	389	1,000	1,630	2,000
505769 Office Equipment	3,000	0	3,000	1,365	3,000
505775 Ref Books, Reports, Subscriptions	200	62	200	46	200
505800 Bank Fees	300	884	600	95,510	114,000
505820 Surety&Fidelity Bonds	7,500	7,383	7,500	5,250	8,500
Total Miscellaneous Expenses	12,000	8,718	12,300	103,801	127,700
Total Finance Expenditures	165,954	156,221	207,559	281,946	334,381

City of Magnolia

Finance

Account	Account Name	Approved Budget	Description	
505501	Salaries	126,995	1 administrator, 1 assistant	
505503	Overtime	12,000	Authorized overtime for non-exempt employees	
505506	Salary 4B	2,400	Transfer amount of payroll expenses for 4B portion of Finance Director's salary	
505515	Longevity	1,110	\$5 per month per year of service with City	
505516	T.E.C. (Unemployment)	180	Unemployment taxes- 0.10% rate	
505517	TMRS	5,194	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)	
505518	Worker's Compensation	325	Cost of W/C insurance	
505526	Employee Insurance	31,155	Medical, dental, vision (2)	
505536	Payroll Tax	10,902	Social Security & Medicare-7.65% rate	
505543	Education, Travel, Certifications	1,000	Training, travel & certifications	
505547	Drug Test	70	Pre-employment & post-accident testing	
505550	Dues, Memberships & Promotions	350	National Notary Assoc., misc. 150 Government Finance Off. Assoc. 200	
505644	Appraisal District Fee	15,000	Qtrly fee paid to Montgomery Co. Central Appraisal District	
505766	Office Supplies	2,000	Tax forms, laser printer checks, toner for printers	
505769	Office Equipment	3,000	New desk 1,000 New computer 2,000	
505775	Ref. Books, Reports, Subscriptions	200	Updates to personnel manuals	
505800	Bank Fees Account Analysis	114,000	A/A fees, cost of checks & deposit slips	
505820	Surety & Fidelity Bonds	8,500	Bonding for Finance Dept., City Administrator & City Secretary	
		334,380		

City of Magnolia

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
City Secretary					
<u>Personnel Services</u>					
506501 Salaries	66,950	66,950	66,950	41,089	60,000
506503 Overtime	0	0	0	17	0
506505 Cell Phone Allowance	300	300	300	104	0
506506 Salary 4B	2,100	2,019	2,100	727	0
506507 Salary 4A	2,100	2,019	2,100	727	0
506515 Longevity	65	65	125	0	140
506516 T.E.C.	180	9	360	0	90
506517 T.M.R.S.	3,490	3,885	3,494	1,800	2,989
506518 Worker's Comp	171	113	171	77	153
506526 Insurance (Med/Dental/Life/Vision)	12,004	12,168	14,109	13,973	15,577
506536 Payroll Tax (F.I.C.A./Medicare)	5,471	5,459	5,475	3,247	4,601
506543 Education, Travel, Certification	1,000	2,668	2,500	2,314	2,500
506547 Drug Test		0	35	0	35
506550 Dues and Memberships	495	490	495	158	495
Total Personnel Services	94,326	96,145	98,214	64,232	86,580
<u>Contractual Expenses</u>					
506673 Computer Software	1,000	230	1,000	4,490	3,000
506674 Posting and Advertising	10,000	3,744	10,000	303	6,000
Total Contractual Expenses	11,000	3,975	11,000	4,793	9,000
<u>Miscellaneous Expenses</u>					
506766 Office Supplies	0	0	0	0	0
506769 Office Equipment	1,000	3,068	1,000	0	1,000
506773 Cost of Election	21,000	14,146	21,000	36	21,000
506775 Magazines, Maps & Books	300	0	300	0	300
506834 Recording Fees	500	914	1,000	71	1,000
Total Miscellaneous Expenses	22,800	18,127	23,300	107	23,300
<u>Capital Expenses</u>					
506920 Capital-Computer Equipment	0	0	0	0	0
506960 Capital-Office Furniture	0	0	0	0	0
Total Contractual Expenses	0	0	0	0	0
Total City Secretary Expenditures	128,126	118,247	132,514	69,132	118,880

City of Magnolia

City Secretary

Account	Account Name	Approved Budget	Description								
506501	Salaries	60,000	1 full time								
506505	Cell Phone Allowance	-	Allowance for use of personal cell phone for business purposes								
506506	Salary 4B	-	Transfer amount of payroll expenses for 4B portion of City Secretary's salary								
506507	Salary 4A	-	Transfer amount of payroll expenses for 4A portion of City Secretary's salary								
506515	Longevity	140	\$5 per month per year of service with City								
506516	T.E.C. (Unemployment)	90	Unemployment taxes- 0.10% rate								
506517	TMRS	2,989	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)								
506518	Worker's Compensation	153	Cost of W/C insurance								
506526	Employee Insurance	15,577	Medical, dental, vision								
506536	Payroll Tax	4,601	Social Security & Medicare-7.65% rate								
506543	Education, Travel, Certifications	2,500	Training, travel & certifications								
506547	Drug Test	35	Pre-employment & post-accident testing								
506550	Dues & Memberships	495	<table border="0"> <tr> <td>TMCA</td> <td>100</td> </tr> <tr> <td>Notary renewal</td> <td>150</td> </tr> <tr> <td>Saltgrass Chapter</td> <td>70</td> </tr> <tr> <td>IMMC</td> <td>175</td> </tr> </table>	TMCA	100	Notary renewal	150	Saltgrass Chapter	70	IMMC	175
TMCA	100										
Notary renewal	150										
Saltgrass Chapter	70										
IMMC	175										
506673	Computer Software	3,000	Franklin Publishing 1,000								
506674	Posting & Advertising	6,000	Posting legal notices, ordinances, election information								
505766	Office Supplies	-									
506769	Office Equipment	1,000	Minor office equipment								
506773	Cost of Election	21,000	Paid to the County for elections (2)								
506775	Magazines, Maps & Books	300	Updates of TX Local Gov't Code, etc.								
506833	Postage	-									
506834	Recording Fees	1,000	Costs for recording items with County or State								
506960	Capital-Office Furniture	-	Credenza,L Desk,Lateral File, Glass Display Cabinet,Hutch								
		118,880									

City of Magnolia

Facilities	Approved	Actual	Approved	Projected	Approved
	2021-2022	2021-2022	2022-2023	2022-2023	Budget 2023-2024
<u>Contractual Expenses</u>					
509603 Utilities / Electric	23,000	18,550	18,000	27,937	28,000
509605 Telephone & Internet	18,000	20,294	18,000	20,160	20,000
509632 Contractual Services / Facilities	2,000	2,156	2,000	6,105	3,500
509633 Bldg & Grounds Maint	8,000	24,141	12,000	6,095	8,000
509634 Heat/A/C	4,000	3,645	4,000	1,645	3,600
509650 Mowing		2,244	0	0	0
509671 Janitorial Services / Cleaning	15,000	14,245	17,000	16,200	17,000
Total Contractual Expenses	70,000	85,275	71,000	78,142	80,100
<u>Miscellaneous Expenses</u>					
509700 Supplies (Misc.)	15,000	13,724	15,000	16,310	15,000
509700.01 COVID 19 Expenses	0	0	0	0	0
509744 Minor Equipment	2,000	3,846	2,000	0	2,000
509826 Building Insurance - TML	3,000	3,931	4,500	2,721	4,500
Total Miscellaneous Expenses	20,000	21,502	21,500	19,031	21,500
<u>Capital Expenses</u>					
509920 Capital-Computer Equipment	11,000	0	0	0	0
509950 Capital-Bldg Improvements	51,414	50,955	6,000	6,478	0
509974 Capital Outlay	0	0	0	0	0
Total Capital Expenses	62,414	50,955	6,000	6,478	0
Total Facilities Expenditures	152,414	157,731	98,500	103,650	101,600

City Council	Approved	Actual	Approved	Projected	Approved
	2021-2022	2021-2022	2022-2023	2022-2023	Budget 2023-2024
<u>Personnel Services</u>					
510501 Council Stipend					1,600
510526 Insurance(Med,Dental,Vision)	25,190	28,282	43,700	48,036	47,513
510543 Education, Travel, & Certification	2,500	0	2,500	0	2,500
Total Personnel Services	27,690	28,282	46,200	48,036	51,613
<u>Contractual Expenses</u>					
510604 Cell Phones	2,880	1,967	2,880	1,970	2,880
510642 Dues & Memberships	400	0	400	0	400
Total Contractual Expenses	3,280	1,967	3,280	1,970	3,280
<u>Miscellaneous Expenses</u>					
510744 Minor Equipment	2,000	0	2,000	0	2,000
510766 Office Supplies	350	478	350	805	350
510774 Phone/Communication Equipment	0	0	0	0	0
510879 Elected Officials-Errors/Omissions Ins.	1,800	2,149	1,800	1,468	1,800
Total Miscellaneous Expenses	4,150	2,627	4,150	2,273	4,150
<u>Capital Expenses</u>					
510920 Computers & Equipment	0	0	0	0	0
Total Capital Expenses	0	0	0	0	0
Total City Council Expenditures	35,120	32,876	53,630	52,279	59,043

City of Magnolia

Facilities

Account	Account Name	Approved Budget	Description
509603	Utilities/Electric	28,000	Electricity for City Hall, some stations
509605	Telephone & Internet	20,000	Stationary phone usage for facilities/ethernet access
509632	Contractual Services	3,500	ADT security services, etc.
509633	Building/Grounds Maint.	8,000	Fire extinguisher service, lock svc., misc. building/grounds maint. costs
509634	Heat & A/C	3,600	Costs to repair a/c & heating equipment/ maint agreement
509671	Janitorial Services/Cleaning	17,000	Costs for cleaning the building
509673	Computer Software License/Upgrade	-	Renewal of licenses & software
509677	Computer Assistance (IT Services)	-	Technical services for Facilities
509700	Supplies (Misc.)	15,000	Rug service, kitchen/bathroom supplies, trash bags, coffee, etc.
509744	Minor Equipment	2,000	Misc. equipment
509826	Building Insurance-TML	4,500	Property insurance
509920	Computer Equipment	-	New server for administrative services
509950	Capital-Bldg Improvements	-	-
509974	Capital Outlay	-	-
		101,600	

City of Magnolia

City Council

Account	Account Name	Approved Budget	Description	
510501	Council Salary	1,600	Mayor & 2 councilmembers	
510526	Employee Insurance	47,513	Medical, dental, vision	
510543	Education, Travel, Certifications	2,500	Training, travel & certifications	
510604	Cell Phones	2,880	Cell phones for council members	
510642	Dues & Memberships	400	HGAC	200
			Misc.	200
510744	Minor Equipment	2,000	Misc. equipment	
510766	Office Supplies	350	Business cards, name plates, etc.	
510879	Elected Officials- Errors & Omissions Ins.	1,800		
510920	Computers & Equipment	-		
		59,043		

City of Magnolia

Parks	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	Projected 2022-2023	Approved Budget 2023-2024
<u>Contractual Expenses</u>					
511603 Utilities / Electric	3,500	2,512	3,500	3,358	3,500
511632 Contractual Services / Parks	3,000	0	3,000	6,776	3,000
511633 Grounds Maintenance/Mulch	15,000	13,211	15,000	19,852	25,000
511634 Building Maintenance	2,500	5,031	3,000	1,778	3,000
511650 Mowing	30,000	6,775	0		0
511663 Rental of Equipment	3,000	0	3,000	1,070	3,000
Total Contractual Expenses	57,000	27,529	27,500	32,833	37,500
<u>Miscellaneous Expenses</u>					
511700 Supplies	2,000	5,542	3,500	14,944	20,000
511744 Minor Equipment	3,500	2,051	6,400	6,031	2,600
511760 Gas/Oil	0	0	0	0	0
511826 Property Insurance - TML	2,000	2,144	2,200	1,484	2,200
Total Miscellaneous Expenses	7,500	9,737	12,100	22,459	24,800
<u>Capital Expenses</u>					
511940 Capital-Equipment	0	100	0	0	0
511950 Capital-Bldg Improvements	0	0	0	0	0
511960 Capital Outlay		14,065	25,850	39,375	22,928
Total Miscellaneous Expenses	0	14,165	25,850	39,375	22,928
Total Parks Expenditures	64,500	51,431	65,450	94,667	85,228
Total Expenditures	4,429,496	4,784,991	5,645,198	5,772,628	7,044,314
TOTAL REVENUE OVER/(UNDER) EXPENDITURES	27,747	2,802,267	1,308,300	645,935	(86,308)

City of Magnolia

Parks

Account	Account Name	Approved Budget	Description
Personnel Services			
511501	Salaries	72,916	2 employees
511503	Overtime	0	overtime
511515	Longevity	215	\$5 per month per year of service with City
511516	T.E.C.	180	Unemployment taxes- 0.10% rate
511517	TMRS	3,569	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)
511518	Worker's Compensation	191	Cost of W/C insurance
511526	Health Insurance	31,155	Medical, dental, vision(2)
511536	Payroll Tax (F.I.C.A.)	5,595	Social Security & Medicare-7.65% rate
Personnel paid in Public Works Dept			
Expenses			
511603	Utilities/Electric	3,500	Electricity for parks, stroll
511632	Contractual Services/Parks	3,000	Contractual repairs/maintenance for Unity Park
511633	Grounds Maintenance	25,000	Costs for maintaining the park grounds
511634	Building Maintenance	3,000	Costs for maintaining park structures
511650	Mowing	-	Now under Public Works
511663	Rental of Equipment	3,000	Cost to rent work equipment
511700	Supplies	20,000	Cost of cleaning supplies,paper products, insecticide,light bulbs, keys,padlocks,plumbing supplies,etc.
511744	Minor Equipment	2,600	Small tools/equipment needed for maintaining park/minor playground equipmer Chipper 0
511760	Gas/Oil	-	Gas & oil for mowers, park equipment
511826	Property Insurance - TML	2,200	Insurance for park buildings
511960	Capital Outlay	22,928	KUBOTA ATV
		85,228	

Water/Sewer Fund Revenue Summary

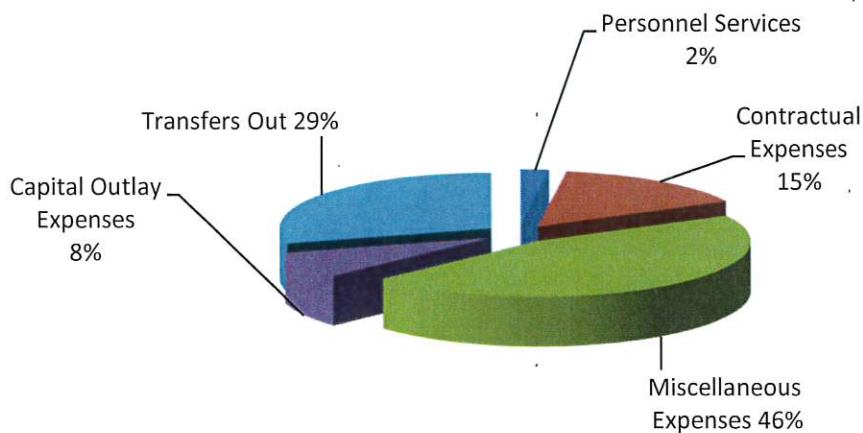
	Approved 2020-2021	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024
Revenue and Fees	\$4,239,162	\$10,195,537	\$10,718,971	\$11,072,901

Water/Sewer Fund Expenditure Summary

	Approved 2020-2021	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024
Personnel Services	\$79,399	\$104,354	\$121,775	\$128,112
Contractual Expenses	\$831,620	\$825,130	\$805,630	\$891,959
Miscellaneous Expenses	\$1,659,490	\$2,580,290	\$2,263,702	\$2,676,152
Capital Outlay Expenses	\$104,000	\$280,000	\$472,742	\$440,942
Transfers Out	\$401,044	\$401,044	\$2,021,695	\$1,727,735
Total	\$3,075,553	\$4,190,818	\$5,685,544	\$5,864,900

Staffing	Approved 2020-2021	Approved 2021-2022	Approved 2022-2023	Approved 2023-2024
Utility Maintenance Worker	0	0	0	0
Water Plant Operator	0	0	0	0
Mechanic	0	0	0	0
Utility Technician			1	1
Utility Technician	1.5	2	1	1
Total	1.5	2	2	2

Water/Sewer Fund



City of Magnolia

WATER/SEWER FUND - 02

Revenues	Approved	Actual	Approved	5/31/2023	Approved	
	2021-2022	2021-2022	2022-2023	Projected 2022-2023	Budget 2023-2024	
<u>Revenue</u>						
40001	Water Fund Revenue	1,750,000	1,777,045	1,750,000	2,410,664	1,750,000
40002.09	Water Impact Revenue	1,600,000	1,755,100	1,600,000	1,388,085	1,600,000
40003.09	Sewer Impact Revenue	3,200,000	2,367,800	3,200,000	2,481,900	3,200,000
40003	Road Bore Fee	10,000	2,625	10,000	10,230	10,000
40004	Water Tap Fees	175,000	476,145	400,000	216,135	400,000
40005	Application/Connection Fees	20,000	44,825	40,000	41,035	40,000
40006	Credit Card Fees	20,000	18,561	30,000	9,526	15,000
40009	Application fee	0	0	0	105	
40012	Misc. Revenues-Water	0	7,865	0	37,305	0
40015	Cash Collections/Misc.	0	(196)	0	(22)	0
40016	Late Fees-Water	25,000	22,984	25,000	28,869	25,000
40018	Disconnect Fees	30,000	360	30,000	14,985	30,000
40020	Interest Income	0	0	0	2	0
40020.07	Escrow Fund Interest					15,000
40020.09	Impact Fund Interest	6,000	46,358	6,000	446,024	100,000
40024	Lone Star Groundwater	37,500	34,402	30,000	50,946	40,000
40025	San Jacinto River Authority	625,000	597,982	500,000	920,505	750,000
40026	Major Maintenance Fee	22,500	20,825	22,500	19,524	22,500
40027	Depreciation Fee	19,000	18,371	19,000	17,426	19,000
40029	Institutional/Non PRF/Exempt	1,000	1,885	1,000	350	1,000
40001.03	Sewer Fund Revenue	1,200,000	966,432	1,200,000	1,417,506	1,200,000
40003.03	Road Bore Fee	5,000	0	5,000	0	5,000
40004.03	Sewer Tap Fees	250,000	637,265	550,000	215,138	550,000
40010.03	Garbage Collection Fees	3,000	3,762	4,000	4,563	4,000
40011.03	Garbage Revenue	250,000	333,719	350,000	422,113	350,000
40012.03	Misc. Revenues-Sewer	0	0	0	0	0
40016.03	Late Fees-Sewer	25,000	8,931	25,000	35,880	25,000
40900.03	Grant Revenue-Sewer		254,724		(79,604)	
40040	Transfer In from Debt Service	654,500	654,500	654,500	0	654,500
40106	Transfer in from 4B	267,037	267,038	266,971	237,288	266,901
	Total Revenue	10,195,537	10,319,307	10,718,971	10,346,477	11,072,901
Total Revenue		10,195,537	10,319,307	10,718,971	10,346,477	11,072,901

Department Expenditures

Personnel Services

500501	Salaries	69,628	52,955	77,256	59,300	80,362
500503	Overtime	0	3,554	4,000	2,419	4,000
500515	Longevity	50	30	145	105	145
500516	T.E.C.	360	389	360	11	180
500517	T.M.R.S.	3,400	2,968	3,972	2,676	4,200
500518	Worker's Comp	178	335	197	135	205
500519	Compensated Absences Adj		-			
500526	Insurance (Med/Dental/Life/Vision)	24,007	17,169	28,218	31,438	31,155
500536	Payroll Tax (F.I.C.A./Medicare)	5,330	4,292	6,227	4,627	6,465
500543	Education, Travel, Certification	1,000	495	1,000	249	1,000
500547	Drug Test	100	35	100	0	100
500548	Dues and Memberships	300	0	300	0	300
	Total Personnel Services	104,354	82,222	121,775	100,959	128,112

City of Magnolia

WATER/SEWER FUND - 02

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	5/31/2023 Projected 2022-2023	Approved Budget 2023-2024
<u>Contractual Expenses</u>					
500602.03 Utilities / Gas		1,975		5,724	6,500
500603 Utilities / Electric-Water	66,000	87,975	70,000	104,127	90,000
500603.03 Utilities / Electric-Sewer	77,000	63,223	65,000	93,927	75,000
500605 Utilities / Telephone-Water	8,000	364	500	0	0
500627 Maintenance & Repair-Water	125,000	29,849	50,000	1,842	50,000
500627.03 Maintenance & Repair-Sewer	100,000	68,396	100,000	128,961	100,000
500632 Contract/Consultant Svcs-Water	76,250	123,915	75,000	183,285	75,000
500632.03 Contract/Consultant Svcs-Sewer	75,000	107,808	125,000	81,893	125,000
500633 Maint & Repair Water Equipment	6,000	6,606	6,000	22,491	15,000
500633.03 Maint & Repair Sewer Equipment	17,000	38,992	17,000	50,907	30,000
500640 Legal-Water	0	1,086	0	19,156	0
500640.03 Legal-Sewer		909		3,197	
500643 Engineering-Water	10,000	16,707	40,000	7,729	0
500643.03 Engineering-Sewer	15,000	27,530	0	398	0
500652 Permits, Fees, Sample Test-Water	27,000	31,572	27,000	67,275	30,000
500652.03 Permits & Testing-Sewer	10,000	6,423	12,000	0	12,000
500663 Rental of Equipment-Water	5,000	0	5,000	0	5,000
500663.03 Rental of Equipment-Sewer	6,000	5,040	6,000	0	6,000
500672.03 Garbage Service	187,500	191,107	187,500	286,117	250,000
500673 Computer Updates/Software	14,380	10,109	19,630	20,871	22,459
Total Contractual Expenses	825,130	819,588	805,630	1,077,901	891,959
<u>Miscellaneous Expenses</u>					
500677 Minor Equipment-Water	12,000	1,681	5,000	333	5,000
500700 General Supplies-Water	50,000	58,193	60,000	27,023	30,000
500700.03 General Supplies-Sewer	8,000	8,902	8,000	23,708	15,000
500744.03 Minor Tools & Equip.-Sewer	4,000	4,666	5,000	0	5,000
500766 Office Supplies	2,500	430	2,500	46	2,500
500780 Chemicals/ Water Treatment-Water	23,000	39,119	30,000	102,757	70,000
500780.03 Chemicals/ Water Treatment-Sewer	11,000	3,856	11,000	3,466	11,000
500800 Bank Fees	18,000	23,732	20,000	9,105	10,000
500802.09 Water Impact Expense	250,000	3,080	4,000	1,005	2,000
500803.09 Sewer Impact Expense	250,000	0	0	0	0
500804 San Jacinto River Authority	675,000	958,042	675,000	1,202,572	850,000
500805 Lone Star Water Conservation	25,000	22,355	30,000	0	30,000
500825.03 Sewer Liability Insurance - TML	1,500	1,135	1,500	774	1,500
500826 Water Plant Insurance - TML	9,000	12,866	9,000	8,904	9,000
500826.03 Sewer Plant Insurance - TML	12,000	16,798	12,000	11,625	12,000
500830.03 Personal Property Ins.-TML	2,000	1,690	2,000	1,070	2,000
500831.03 Damage Claims	1,000	0	1,000	0	1,000
500833 Postage	4,500	5,343	10,000	9,000	10,000
500855 Bad Debts		0			
500857.03 Sludge Hauling	82,000	93,752	82,000	402,774	250,000
500858 Depreciation	0	0	0	0	0
500859 To General Fund	596,503		0		
500034 Interest Expense-2011 SIB Loan	20,588	20,588	16,183	13,813	11,647
500035 Interest Expense-2014 C/O	170,600	170,600	167,075	250,613	163,088
500036 Adj Interest Expense		0			
500033.01 Interest Expense-2017 SIB Loan	18,456	19,219	16,906	12,679	15,332
500045 Interest Expense-2019 W/F Brdg Loan	0	0	0	0	0
500050 Interest Expense-2019 Tax/Rev	0	0	0	0	0
500051 Interest Expense-2021 G/O Refunding	242,136	242,136	214,349	321,523	192,861
500550 Interest Expense-2014 G/O	91,508	91,508	84,998	127,646	78,225
500039 Inerest Expense- 2021 SIB Loan					1,678
500040 Interest Expense 2022 SIB Loan			22,240	4,766	35,371
500052 Interest expense 2022 Tax/Rev			773,951	1,160,926	861,950
600001 Gain/Loss on Disposal	0	-	0	0	0
Total Miscellaneous Expenses	2,580,290	1,799,690	2,263,702	3,696,129	2,676,152

City of Magnolia

WATER/SEWER FUND - 02

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	5/31/2023 Projected 2022-2023	Approved Budget 2023-2024
<u>Capital Expenses</u>					
500920 Computer Equipment	0		0	0	0
500950.03 Capital-Vehicles-Sewer	60,000	58,000	0	0	0
500960 Capital Outlay-Water	50,000	611,337	350,000	101,330	350,000
500960.03 Capital Outlay-Sewer	170,000	188,227	122,742	221,907	90,942
500975 Capital outlay		8,629			
Total Capital Expenses	280,000	866,193	472,742	323,237	440,942
<u>Transfers Out</u>					
500859 Transfer to General Fund	401,044	596,503	1,021,695	0	1,227,735
500861 Transfer to/from Debt Service	0	0	0	0	0
500863 Transfer Exp (to Cap Projects Fund)	0	0	1,000,000	0	500,000
Total Transfers Out	401,044	596,503	2,021,695	0	1,727,735
Total Expenditures/Transfers Out	4,190,818	4,164,196	5,685,544	5,198,226	5,864,900
Total Revenue Over(Under) Expenditures/Transfers	6,004,719	6,155,111	5,033,427	5,148,251	5,208,001 *

*Additional amount of \$1,787,668. will be paid for debt svc. principal amounts which are coded to balance sheet accounts. Therefore, that amount will be deducted from the bottom line above.

**User fees, impact fees, engineering costs & construction costs will all go up.

City of Magnolia

WATER/SEWER FUND - 02

Account	Account Name	Approved Budget	Description
Revenues:			
40001	Water Fund Revenue	1,750,000	Estimated water revenue per fee schedule
40002.09	Water Impact Revenue	1,600,000	Chgs against new development to pay for off-site construction or expansion of water infrastructure facilities that are necessitated by and benefit the new development
40003.09	Sewer Impact Revenue	3,200,000	Chgs against new development to pay for off-site construction or expansion of sewer infrastructure facilities that are necessitated by and benefit the new development
40003	Road Bore Fees	10,000	Road bore costs
40004	Water Tap Fees	400,000	\$650/water tap-residential 5/8" meter
40005	Application/Connection Fees	40,000	\$35/account
40006	Credit Card Fees	15,000	Credit card fees
40016	Late Fees-Water	25,000	5% of customer's balance
40018	Disconnect Fees	30,000	\$45/disconnect
40020.07	Escrow Fund Interest	15,000	Interest earned
40020.09	Impact Fund Interest	100,000	Interest earned
40024	Lone Star Groundwater Conservation	40,000	\$.165/1000 gal pumped
40025	San Jacinto River Authority	750,000	\$2.99/1000 gal pumped
40026	Major Maintenance Fee	22,500	\$.52/1000 gal pumped over base rate-water \$.33/1000 gal pumped over base rate-sewer
40027	Depreciation Fee	19,000	\$.45/1000 gal pumped over base rate
40029	Institutional/Non PRF/Exempt	1,000	1.5 multiplier over above rates
40001.03	Sewer Fund Revenue	1,200,000	Estimated sewer revenue per current fee schedule
40003.03	Road Bore Fee	5,000	Road bore costs
40004.03	Sewer Tap Fees	550,000	\$925/sewer tap-4" tap \$1200/sewer tap-6" tap
40010.03	Garbage Collection Fees/Taxes	4,000	Sales tax on garbage sales
40011.03	Garbage Revenue	350,000	Residential garbage fees
40016.03	Late Fees-Sewer	25,000	5% of customer's balance
40040	Transfer in from Debt Service	654,500	Property Tax used for Enterprise debt svc.
40106	Transfer in from 4B	266,901	For 2011 SIB payment 165,097 For 2017 SIB payment 40,000 For 2021 SIB payment 61,804
		11,072,901	

City of Magnolia

WATER/SEWER FUND - 02

Account	Account Name	Approved Budget	Description	
Expenditures				
500501	Salaries	80,362	2 employees	
500503	Overtime	4,000	Authorized overtime for non-exempt employees	
500505	Cell Phone Allowance	-	Allowance for use of personal cell phones for business purposes	
500515	Longevity	145	\$5 per month per year of service with City	
500516	T.E.C. (Unemployment)	180	Unemployment taxes- 0.10% rate	
500517	TMRS	4,200	Retirement cost-4.97% (3 Mos.@ 4.89%-9 Mos.@ 4.99%)	
500518	Worker's Compensation	205	Cost of W/C insurance	
500526	Employee Insurance	31,155	Medical, dental, vision	
500536	Payroll Tax	6,465	Social Security & Medicare-7.65% rate	
500543	Education, Travel, Certifications	1,000	Training, travel & certifications	
500547	Drug Test	100	Pre-employment & post-accident testing	
500548	Dues and Membership	300	Tx Revenue Recovery Assoc. dues	
500602.03	Utilities / gas	6,500	Gas at WWTP	
500603	Utilities/Electric-Water	90,000	Electricity for water plants	
500603.03	Utilities/Electric-Sewer	75,000	Electricity for sewer plants, lift stations	
500605	Utilities/Telephone-Water	-	Telephone service at water plants	
500605.03	Utilities/Telephone-Sewer	-	Telephone service at sewer plant(s)	
500627	Maintenance & Repair-Water	50,000	Cleaning & repairs to buildings,plant and water lines	
500627.03	Maintenance & Repair-Sewer	100,000	Repairs to lift stations,sewer plant and sewer lines	
500632	Contract/Consultant Svcs-Water	75,000	TCEQ inspections	4,750
			Answering service, etc.	3,500
			Misc. consulting/contract work	10,000
			Legal consulting	60,000
500632.03	Contract/Consultant Svcs-Sewer	125,000	Answering service, etc.	3,500
			Misc. consulting/contract work	7,500
			Legal consulting	65,000
500633	Maint & Repair Water Equipment	15,000	Costs to repair water equipment	
500633.03	Maint & Repair Sewer Equipment	30,000	Costs to repair sewer equipment	

City of Magnolia

WATER/SEWER FUND - 02

Account	Account Name	Approved Budget	Description	
Expenditures				
500643	Engineering-Water	-	Costs for engineering services related to water construction	
500643.03	Engineering-Sewer	-	Costs for engineering services related to sewer construction	
500652	Permits, Fees, Sample Test-Water	30,000	Water permits and water sample testing	
500652.03	Permits and Testing-Sewer	12,000	Sewer sample testing & permit renewal	
500663	Rental of Equipment-Water	5,000	Cost to rent work equipment-Water	
500663.03	Rental of Equipment-Sewer	6,000	Cost to rent work equipment-Sewer	
500672	Garbage Service	250,000	Dumpster at plant/garbage residential	
500673	Computer Update/Software/Maint.	22,459	Tyler (Incode) annual maintenance:	
			Utility CIS System	3,000
			Address Certification	900
			Email system-billing/notices	1,290
			Hosting,READy Water,Drive-by	1,670
			Tyler U Maint.	517
			Utility Meter Reader Interface	2,400
			Central Cash Collection	1,115
			Cashiering Receipt Import Maint.	1,102
			Receipt Printer Maint.	965
			Kamstrup	2,250
			OCS	7,250
500674	Posting & Advertising	-	Consumer Quality Report Notice	
500677	Minor Equipment-Water	5,000	Other minor equipment	5,000
			Water meters	-
500700	General Supplies-Water	30,000	Misc operating supplies-Water	
500700.03	General Supplies-Sewer	15,000	Misc operating supplies-Sewer	
500744.03	Minor Tools & Equipment-Sewer	5,000	Boring equipment,sewer hose, misc. small tools	
500766	Office Supplies	2,500	Office supplies designated for water/sewer department	
500780	Chemicals/Water Treatment-Water	70,000	Cost of chemicals for water treatment	
500780.03	Chemicals/Water Treatment-Sewer	11,000	Cost of chemicals to treat wastewater	
500800	Bank Fees	10,000	Credit card processing fees	
500802.09	Water Impact Expense	2,000	Cost for construction or expansion of water infrastructure facilities \$10.00 per new residence for MUD 174 & MUD 130	
500803.09	Sewer Impact Expense	-	Cost for construction or expansion of sewer infrastructure facilities	

City of Magnolia

WATER/SEWER FUND - 02

Account	Account Name	Approved Budget	Description	
500804	San Jacinto River Authority	850,000	Cost to participate in WRAP approx \$2.99/1000 gal. pumped	
500805	Lone Star Water Conservation	30,000	Cost for historical & operating permit renewals @ \$.165/1000 gal.	
500825.03	Sewer Liability Insurance-TML	1,500	Liability insurance-sewer	
500826	Water Plant Insurance-TML	9,000	Property insurance for water plants	
500826.03	Sewer Plant Insurance-TML	12,000	Property insurance for sewer plant	
500827	Fleet Insurance-TML	-	Vehicle insurance	
500830.03	Personal Property Insurance-TML	2,000	Personal property insurance	
500831.03	Damage Claims	1,000	Amounts paid to settle damage claims	
500833	Postage	10,000	Mailing cost for water bills, etc.	
500857.03	Sludge Hauling	250,000	Cost to haul sludge	
500034	Interest Expense-2011 SIB Loan	11,647		
500035	Interest Expense-2014 C/O	163,088		
500033.01	Interest Expense-2017 SIB Loan	15,332		
500050	Interest Expense-2019 Tax Rev C/O	-		
500051	Interest Expense-2021 Tax Rev C/O	192,861		
500550	Interest Expense-2014 G/O	78,225		
500039	Interest Expense -2021 SIB Loan	1,678		
500040	Interest Expense-2022 SIB Loan	35,371		
500052	Interest Expense-2022 Tax Rev C/O	861,950		
500859	Transfer to General Fund	1,109,511	Transfers to cover Public Works employees & related expense, including vehicles, vehicle maintenance, fuel, insurance, etc.	
500859	Additional transfer to General Fund	118,224	Additional transfer to General Fund to cover 50% in-house engineer employee exp.	
500863	Transfer Exp (to Cap Projects Fund)	500,000	Connie Street Project	
500950.03	Capital-Vehicles-Sewer	-	Vac Truck	
500960	Capital Outlay-Water	350,000	Water meters bought in bulk, etc.	
500960.03	Capital Outlay-Sewer	90,942	Asphalt parking at WWTP	40,500
			Concrete parking at WWTP-\$95,380.	
			Replace flooring	9,550
			cameras at plants (5)	40,892
		5,864,900		



ANNUAL OPERATING
BUDGET

OCTOBER 1, 2023
TO
SEPTEMBER 30, 2024

City of Magnolia

4A- Economic Development Corporation - 07

Balance as of 5/31/2023

2,924,323.32

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	5/31/2023 Projected 2022-2023	Approved Budget 2023-2024
Revenue					
40011 4A 1/2 Sales Tax Revenue	1,269,303	1,274,332	1,300,000	1,198,346	1,292,000
40022 4A Interest Earned	3,000	12,680	2,000	114,095	90,000
40102 City Park Donations	0	0	0	0	0
40122 Sale of Assets	68,430	68,430	0	0	0
40124 Misc Revenue	0	16	0	275	0
40126 Grant Proceeds	0	0	0	0	0
40021 Transfers In	0	0	0	0	0
Total Revenue	1,340,733	1,355,457	1,302,000	1,312,716	1,382,000
Expenses					
Personnel Services					
500501 Salary & Benefit Reimbursement	44,575	5,637	2,365	886	5,000
500543 Training & Travel	1,500	48	1,500	0	1,500
500547 Drug Test	0	0	0	0	0
500550 Dues & Membership	500	140	800	0	800
Total Personnel Services	46,575	5,826	4,665	886	7,300
Contractual Expenses					
500632 Contract/consultant Services	65,245	72,054	75,000	49,984	75,000
500632.01 Office Rental		3,378	9,000	7,500	9,000
500640 Legal	10,000	11,413	5,000	5,879	7,500
500643 Engineering		9,800	0		0
500641 Auditing/Accounting Services	2,652	2,652	2,750	0	2,850
500673 Computer Software	3,000	2,725	2,700	15,024	17,000
500674 Posting/Advertising	17,300	22,002	500	0	1,000
500605 Telephone	0	30	505	220	251
Total Contractual Expenses	98,197	124,054	95,455	78,607	112,601
Miscellaneous Expenses					
500742 Magazines, Maps & Books	5,500	5,370	8,500	3,326	8,500
500743 Copies/Admin.	200	0	500	0	500
500744 Minor Tools & Equipment	2,500	2,392	0	0	0
500745 Hospitality,Refreshments	0	0	0	0	0
500766 Office Supplies	250	1,086	1,500	18	1,500
500769 Office Equipment	0	0	0	0	0
Total Miscellaneous Expenses	8,450	8,848	10,500	3,344	10,500
Expenses (continued)					
500800 Bank Fees	0.00	0	0	605	0
500824 Error & Omissions Insurance	2,500	2,149	2,500	1,468	2,500
500825 Liability Insurance	1,600	1,135	1,600	774	1,600
500836 Printing	0	0	0	0	0
500838 Promotional Expense	0	732	60,000	43,575	50,000
500858 Depreciation Expense	0	N/A	0	0	0
Total Expenses (continued)	4,100	4,016	64,100	46,422	54,100
Capital Expenses/Debt Svc					
231 2012 Rev Bond Principal Pay't	35,275	617	0	0	0
500875 2012 Rev Bond Int Pay't	0	0	0	0	0
235 2014 Promissory Note Payable	0	0	0	0	0
500903 2014 Loan Interest	0	0	0	0	0
500908 Transfers to General-FM 1774 Proj	207,800	154,701		0	
500908.01 FM 1774 Water/Sewer Ext Proj		8,934	1,000,000	11,261	1,800,000
FM 149 Project				680,215	40,000
Police Dept Proj.(Cameras)					42,000
Drainage Assessment					50,000

City of Magnolia

Total Capital Expenses/Debt Svc	243,075	164,252	1,000,000	691,476	1,932,000
Total 4A E D C Expenditures/Transfers	<u>400,397</u>	<u>306,996</u>	<u>1,174,720</u>	<u>820,735</u>	<u>2,116,501</u>
Revenue Over(Under) Expenditures	<u>940,336</u>	<u>1,048,462</u>	<u>127,280</u>	<u>491,981</u>	<u>(734,501)</u>

City of Magnolia

4B- Community Development Corporation - 06

Balance as of 5/31/2023 \$ 780,726

	Approved 2021-2022	Actual 2021-2022	Approved 2022-2023	5/31/2023 Projected 2022-2023	Approved Budget 2023-2024
Revenue					
40014 4B 1/4 Sales Tax Revenue	656,448	637,166	781,621	599,173	650,000
40022 4B Interest Earned	1,000	4,101	1,200	27,922	28,000
Total Revenue	657,448	641,266	782,821	627,095	678,000
Misc. Revenue					
40124 Misc. Revenues	0	0	0	18,948	0
40127 Park Rental Fees	0	0	0	0	0
40133 The Stroll	16,826	-11,826	0	0	0
Total Misc. Revenue	16,826	-11,826	0	18,948	0
Total Revenue	674,274	629,441	782,821	646,042	678,000
Expenses					
Personnel Services					
500501 Salary & Benefit Reimbursement	35,149	9,073	8,000	3,586	5,000
City Secretary	2,336	0	0	0	0
Park	0	0	0	0	0
Park	0	0	0	0	0
Finance Admin	2,704	0	0	0	0
500543 Training & Travel	1,500	0	1,500	0	1,500
500547 Drug Tests	0	0	0	0	0
500550 Dues & Membership	500	540	1,000	0	1,000
Total Personnel Services	42,189	9,613	10,500	3,586	7,500
Contractual Expenses					
500605 Telephone		30		251	251
500632 Contract/consultant Services	52,834	57,427	103,800	53,679	55,000
500632.01 Office Rental		2,075	12,000	8,571	7,500
500640 Legal	6,200	5,069	5,000	2,848	7,250
500641 Auditing/Accounting Services	2,652	2,652	2,750	0	2,850
500643 Engineering	5,000	13,761			
500674 Posting/Advertising	0	198	5,350	0	2,000
600673 Computer software	0	1,538	2,500	17,170	15,000
500675 Promotions	2,000	1,548	1,000	0	0
Total Contractual Expenses	68,686	84,298	132,400	82,520	89,851
Miscellaneous Expenses					
500742 Magazines, Maps & Books	5,500	4,995	8,000	3,326	5,000
500743 Copies/Admin.	240	0	5,000	0	500
500745 Hospitality Refreshments	0	0	0	0	0
500766 Office Supplies	200	265	250	36	100
500769 Office Equipment	0	0	0	0	250
Total Miscellaneous Expenses	5,940	5,260	13,250	3,362	5,850
Expenses (continued)					
500800 Bank Fees	0	0	0	0	0
500824 Error & Omissions Insurance	2,200	2,149	2,200	1,468	2,200
500825 Liability Insurance	1,300	1,135	1,300	774	1,300
500836 Printing	0	0	0	0	0
500840 Econ Dev. Matching Grant	45,000	33,821	55,000	5,846	0
500845 Monuments/Signs	5,000	0	0	0	0
500848 Park Maintenance	0	569	56,200	65,353	67,004
500850 Other Expenses	0	0	0	0	0
500851 Downtown Revitalization	0	0	85,000	2,970	15,000
Stroll Expense	8,000	1,850	0	0	0
Total Other Expenses	61,500	39,523	199,700	76,411	85,504
Capital Expenses					
500924 2011 SIB Loan transfer for pmt	165,233	165,233	165,167	165,167	165,097
500925 2017 SIB Loan transfer for pmt	40,000	40,000	40,000	40,000	40,000
2021 SIB Loan transfer for pmt	61,804	61,804	61,804	61,804	61,804
500976 Capital Expenses	101,940	101,940	160,000	72,846	391,000
FM 1774 Sewer Ext \$175K					
Commerce St \$200K		4,346			

City of Magnolia

Flock Camera System \$16K

Total Capital Expenses	368,977	373,324	426,971	339,817	657,901
Total 4B Community Dev. Expenditures	<u>547,292</u>	<u>512,018</u>	<u>782,821</u>	<u>505,697</u>	<u>846,606</u>
Revenue Over(Under) Expenditures	<u>126,982</u>	<u>117,423</u>	<u>-</u>	<u>140,346</u>	<u>(168,606)</u>

ORDINANCE NO. O-2023-014

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MAGNOLIA, TEXAS, PROVIDING FOR THE ASSESSMENT, LEVY, AND COLLECTION OF AD VALOREM TAXES OF THE CITY OF MAGNOLIA, TEXAS, FOR THE YEAR 2023 AND FOR EACH YEAR THEREAFTER UNTIL OTHERWISE PROVIDED; PROVIDING THE DATE ON WHICH SUCH TAXES SHALL BE DUE AND PAYABLE; PROVIDING FOR PENALTY AND INTEREST ON ALL TAXES NOT TIMELY PAID; AND REPEALING ALL ORDINANCES AND PARTS OF ORDINANCES IN CONFLICT THEREWITH.

* * * * *

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that on or before September 18, or as soon thereafter as practicable, the governing body of each taxing unit shall adopt a tax rate for the current year; and

WHEREAS, this year's levy to fund maintenance and operations expenditures does not exceed last year's maintenance and operations tax levy. The ordinance, resolution, or order setting this year's tax rate does not require the statements about 'tax increase' as specified in 26.05(b) of Property Tax Code.

WHEREAS, such Section further provides that where the tax rate consists of two components (one which will impose the amount of taxes needed to pay the unit's debt service and the other which will impose the amount of taxes needed to fund maintenance and operations expenditures of the unit for the next year), each of such two components must be approved separately; and

WHEREAS, the proposed tax rate for the current tax year of the City of Magnolia, Texas, consists of two such components; a tax rate of **nineteen and ten hundredths cents (0.1910)** for debt service and a tax rate of **ten and thirty eight hundredths cents (0.1038)** to fund maintenance and operations expenditures; and

WHEREAS, by separate motions heretofore adopted by the City Council of the City of Magnolia, Texas, at a meeting of said City Council held on this 30th day of August, 2023, said City Council has set separately the tax rate heretofore specified for each of said components; and

WHEREAS, having thus separately approved the tax rate for each of such components, it is necessary and appropriate for the City Council to now formally pass, approve, and adopt a 2023 tax rate ordinance for the City of Magnolia; and

WHEREAS, all notices and hearings required by law as a prerequisite to the passage, approval and adoption of said tax rate ordinance have been timely and properly given and held;

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

Section 1. The facts and matters set forth in the preamble of this Ordinance are found

to be true and correct and hereby adopted, ratified and confirmed.

Section 2. All property subject to ad valorem taxation by the City of Magnolia, Texas, shall be equally and uniformly assessed for such purposes at One Hundred Percent (100%) of the fair market value of such property.

Section 3. There is hereby levied for general purposes and use by the City of Magnolia, Texas, for the year 2023, and for each year thereafter until otherwise provided, an ad valorem tax at the rate of **ten and thirty eight hundredths cents (0.1038)** on each One Hundred Dollars (\$100.00) of assessed valuation on all property, real, personal, and mixed, within the corporate city limits upon which an ad valorem tax is authorized by law to be levied by the City of Magnolia, Texas. The proceeds from such tax shall be applied to the payment of the general and current expenses of the government of the City. All such taxes shall be assessed and collected in current money of the United States of America.

Section 4. For the purpose of paying the interest on bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City of Magnolia, Texas, including the various installments of principal due on the serial bonds, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness issued by the City as such installments shall respectively mature, and for the purpose of repaying any sums borrowed in anticipation of current revenues for use in the payment of bonds and certificates of obligation and interest thereon maturing in the fiscal year 2023-2024, and for the purpose of paying interest and making provisions for the sinking fund on such other bond issues, warrants, certificates of obligation, or other lawfully authorized evidence of indebtedness as may be authorized, there is hereby levied for the year 2021 and for each year thereafter until otherwise provided, to be assessed and collected upon all property described in Section 3 of this Ordinance, an annual ad valorem tax at the rate of **nineteen and ten hundredths cents (0.1910)** on each One Hundred Dollars (\$100.00) of assessed valuation.

Section 5. All ad valorem taxes levied hereby, in the total amount of **twenty nine and forty eight hundredths cents (0.2948)** on each One Hundred Dollars (\$100.00) of assessed valuation, as reflected by Section 3 and 4 hereof, shall be due and payable on or before January 31, 2024. All ad valorem taxes due the City of Magnolia, Texas, and not paid on or before January 31, 2024 following the year for which they were levied shall bear penalty and interest as prescribed in the Property Tax Code of the State of Texas.

Section 6. All ordinances or parts of ordinances inconsistent or in conflict herewith are, to the extent of such inconsistency or conflict, are hereby repealed.

PASSED AND APPROVED this 30th day of August, 2023.

SIGNATURES TO FOLLOW ON NEXT PAGE



THE CITY OF MAGNOLIA, TEXAS

By: _____
Todd Kana, Mayor

ATTEST:

Christian Gable, Interim City Secretary