

**ORDINANCE NO. 22- XXX
CITY OF WOODCREEK, TEXAS**

AN ORDINANCE OF THE CITY OF WOODCREEK, TEXAS ADOPTING THE FISCAL YEAR 2022-2023 BUDGET BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023, IN ACCORDANCE WITH TEXAS LOCAL GOVERNMENT CODE CHAPTER 102; PROVIDING FOR THE FILING OF THE BUDGET; PROVIDING THAT THIS ORDINANCE SHALL BE CUMULATIVE OF ALL ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE

WHEREAS, the proposed budget for the City of Woodcreek, Texas (the "City) has been filed with the City Secretary in accordance with Section 102.005 of the Texas Local Government Code; and

WHEREAS, following notice and a public hearing on the proposed budget, the City Council of the City has made changes in the budget which it considers to be in the best interest of the municipal taxpayers; and

WHEREAS, the City Council of the City now desires to approve the budget and to provide for the filing of the approved budget with the City Secretary.

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

Section 1. The budget attached hereto as Exhibit A and incorporated herein by reference, shall be and is hereby finally approved.

Section 2. Taxes shall be levied and municipal funds expended in accordance with the approved final budget attached to this ordinance, and any amendment of the approved budget shall be evidenced by ordinance, attached to the budget, which ordinance shall also be filed with the City Secretary.

Section 3. This ordinance shall be effective upon adoption.

PASSED, ADOPTED AND APPROVED by the City Council of the City of Woodcreek, Texas on this the 14th day of September, 2022.

City of Woodcreek:

Attest:

Jeff Rasco, Mayor

Suzanne Mac Kenzie, City Secretary

CITY OF WOODCREEK
ANNUAL OPERATING BUDGET
Fiscal Year October 1, 2022 to September 30, 2023

RECEIVED

AUG 23 2022

CITY OF WOODCREEK

“This budget will raise more revenue from property taxes than last year’s budget by an amount of \$14,976, which is a 2.62% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$78,968.”

Ordinance Number 22- Approved September 14th, 2022

Mayor Pro Tem Aurora LeBrun	Yes()	No()	Abstention()
Council Member Chrys Grummert	Yes()	No()	Abstention()
Council Member Debra Hines	Yes()	No()	Abstention()
Council Member Joe Kotarba	Yes()	No()	Abstention()
Council Member Brent Pulley	Yes()	No()	Abstention()

Adopted Property Tax Rate for the 2021-2022 Fiscal Year	0.2071/\$100 of Valuation
No New Revenue Tax Rate for 2021	0.2047/\$100 of Valuation
Voter Approval Maintenance & Operations Rate for 2021	0.1291/\$100 of Valuation
Voter Approval Tax Rate for 2021	0.2071/\$100 of Valuation
Debt Tax Rate for 2021	0.0780/\$100 of Valuation

Proposed Property Tax Rate for the 2022-2023 Fiscal Year	0.1839/\$100 of Valuation
No New Revenue Tax Rate for 2022	0.1817/\$100 of Valuation
Voter Approval Maintenance and Operations Rate for 2022	0.1174/\$100 of Valuation
Voter Approval Rate for 2020	0.1861/\$100 of Valuation
Debt Tax Rate for 2022	0.0687/\$100 of Valuation

Total Amount of Debt Obligations Secured by Property Taxes	\$219,000.00 in Principal
	\$ 5,793.00 in Interest
	\$ 400.00 Other

City of Woodcreek Budget 2022-23	Oct 2022 - Sep 2023 Budget	Oct 2021 - Sep 2022 Budget	
Revenue			
2900 Accounting Info Needed			
3000 Ad Valorem Tax Revenue			
3000.01 Ad Valorem Tax	360,000.00	349,000.00	
3000.02 Delinquent Ad Valorem Tax	4,500.00		
Total 3000 Ad Valorem Tax Revenue	\$ 364,500.00	\$ 349,000.00	
3005 State Sales Tax Revenue	80,000.00	80,000.00	
3010 Mixed Beverage Tax & Fees Rev	1,200.00	1,500.00	
3020 Electric Franchise Fee Revenue	31,000.00	34,000.00	
3030 Cable Services Franchise Rev	30,000.00	30,000.00	
3030.1 PEG - Cable Revenue	6,650.00	6,000.00	
Total 3030 Cable Services Franchise Rev	\$ 36,650.00	\$ 36,000.00	
3040 Water Service Franchise Revenue	90,000.00	100,000.00	
3050 Disposal Service Franchise Rev	24,000.00	22,500.00	
3060 Telephone Franchise Revenue	160.00	200.00	
3070 Golf Course Franchise Revenue	500.00	500.00	
3080 Reimbursements			
3080.10 Engineerings	8,000.00	8,000.00	
3080.20 Legal	2,500.00		
3080.30 Admin			
Total 3080 Reimbursements	\$ 10,500.00	\$ 8,000.00	
3090 Development Revenue			
3090.01 Residential			
3090.011 New Home Permits	6,000.00	15,000.00	
3090.012 Other Permits	7,000.00	7,500.00	
3090.013 Inspections	7,000.00	14,250.00	
Total 3090.01 Residential	\$ 20,000.00	\$ 36,750.00	
3090.02 Commercial	500.00	5,000.00	
3090.03 Other	200.00	80.00	
3090.031 Subdivisions/Plats/Re-Plats	5,000.00	5,000.00	
Total 3090.03 Other	\$ 5,200.00	\$ 5,080.00	
Total 3090 Development Revenue	\$ 25,700.00	\$ 46,830.00	
3093 Liquor License Revenue	1,250.00	1,310.00	
3095 Sign Fees	350.00	700.00	
4000 Interest Income	2,500.00	1,300.00	
4010 Other Revenue	10,000.00	700.00	
4010.1 Coupons			
Total 4010 Other Revenue	\$ 10,000.00	\$ 700.00	

4015 Tree Reserve Fund (Oak Wilt Containment)	6,000.00		
4020 Municipal Court Revenue	1,500.00		3,000.00
4030 Hotel & Occupancy Tax Revenue (deleted)			
4030.1 HOT Interest Income (deleted)			
4035 TDEM DR-4485 Revenue (ARPA) \$213,000			
4040 Donations Received	5,200.00		5,000.00
4040.02 Park Donations	500.00		
Total 4040 Donations Received	\$ 5,700.00		\$ 5,000.00
Billable Expenditure Revenue			
4050 General Fund Transfer			147,220.00
Markup			
Sales of Product Revenue			
Services			
Shipping Revenue			
Unapplied Cash Payment Revenue			
Uncategorized Revenue			
Total Revenue	\$ 691,510.00		\$ 837,760.00
Cost of Goods Sold			
50000 Cost of Goods Sold			
Total Cost of Goods Sold			
Gross Profit	\$ 691,510.00		\$ 837,760.00
Expenditures			
5000 Personnel Services			
5000.01 Salaries and Wages	170,000.00		208,500.00
5000.02 Ins Expense Reimbursement	6,000.00		8,600.00
5000.03 City Manager Vehicle Reimbusem			6,000.00
5000.05 Elected Official Pay			
5000.20 Payroll Tax Expense			
5000.21 FICA/OASDI	13,400.00		16,410.00
5000.22 Unemployment Insurance	1,100.00		500.00
Total 5000.20 Payroll Tax Expense	\$ 14,500.00		\$ 16,910.00
5000.40 Retirement	18,100.00		22,190.00
5000.50 Direct Deposit Expense			
5000.51 Health Insurance Stipend			
Total 5000 Personnel Services	\$ 208,600.00		\$ 262,200.00
5017.1 Street Maintenance Prior Year (deleted)			
5500 Office Expenses			
5500.05 Bank Fees & Charges			
5500.10 City Hall Maintenance / Repairs	2,000.00		4,000.00
5500.20 Cleaning Costs	1,800.00		1,500.00

5500.30 IT & Radio Expenses	10,000.00		10,000.00	
5500.40 Newsletter				
5500.50 Office Supplies	4,500.00		4,000.00	
5500.60 Postage & Shipping	3,000.00		2,100.00	
5500.61 Printing & Reproduction	4,500.00		4,000.00	
5500.62 Printing Cost Newspaper	1,500.00		2,000.00	
5500.70 Storage Rental	0.00			
5500.80 Software & Subscriptions	12,000.00		15,000.00	
Total 5500 Office Expenses	\$ 39,300.00		\$ 42,600.00	
6000 Professional Services				
6000.01 Audit Expense	12,000.00		12,000.00	
6000.10 Codification	2,750.00		4,000.00	
6000.11 Contract Labor			6,500.00	
6000.15 Engineering	20,000.00		14,000.00	
6000.16 Mapping	3,000.00			
6000.17 Engineering Reimbursable	8,000.00			
Total 6000.15 Engineering	\$ 31,000.00		\$ 14,000.00	
6000.20 Legal Expenses				
6000.21 General	20,000.00		30,000.00	
6000.22 Legal Reimbursable	2,500.00		3,000.00	
6000.23 Litigation	5,000.00		50,000.00	
6000.25 Special Cases	30,000.00		22,000.00	
6000.26 Elected Body Legal	5,000.00			
Total 6000.20 Legal Expenses	\$ 62,500.00		\$ 105,000.00	
6000.30 IT Services	15,500.00		14,500.00	
6000.40 Accounting	25,000.00		15,000.00	
6000.50 Law Enforcement	12,500.00			
Total 6000 Professional Services	\$ 161,250.00		\$ 171,000.00	
6030 Bank Service Charges (deleted)				
6500 Area Care/Maintenance				
6500.01 Deer Removal	1,750.00		1,000.00	
6500.15 Mowing	2,750.00		2,000.00	
6500.20 Oak Wilt Containment	15,000.00		15,000.00	
6500.21 Greenspace Maintenance	6,000.00			
6500.22 Landscape Maintenance	9,000.00		10,000.00	
6500.23 Contract Services			2,000.00	
6500.24 (Parks and) Playground Maintenance	10,000.00		30,000.00	
6500.25 ROW Tree Trimming	11,000.00		7,500.00	
6500.26 Holiday Decorations	500.00		2,000.00	
6500.30 Street Maintenance	30,000.00		20,000.00	

6500.31 Street Signs	6,000.00		4,000.00	
6500.35 Storm Damage Reserve			1,000.00	
6500.40 Tree Limb Pick-Up				
6500.50 Equipment Maintenance	2,000.00		4,000.00	
6500.60 Water Quality Testing CCWPP	1,000.00		2,000.00	
Total 6500 Area Care/Maintenance	\$ 95,000.00		\$ 100,500.00	
7000 Other Operating Expenses				
7000.01 Ad Valorem Tax Expense (\$4407.00 per notification 8/8/22)	4,407.00		4,060.00	
7000.02 Building Inspections	7,000.00		12,550.00	
7000.03 Code Compliance	500.00		1,500.00	
7000.04 Dues & Membership	2,500.00		3,000.00	
7000.05 Election Expense	2,000.00		1,000.00	
7000.06 TML Dues	600.00		600.00	
7000.10 Depreciation Expense				
7000.15 Meeting Expense	3,000.00		5,000.00	
7000.20 Public Notices	1,200.00		3,000.00	
7000.30 Travel & Vehicle Exp Reimb.	2,000.00		4,000.00	
7000.31 Elected Official Travel	500.00		1,000.00	
7000.40 Training & Prof Development				
7000.41 Elected Body	2,500.00		2,500.00	
7000.42 Staff	4,000.00		3,000.00	
Total 7000.40 Training & Prof Development	\$ 6,500.00		\$ 5,500.00	
7000.50 Community Relations	7,000.00		6,000.00	
Total 7000 Other Operating Expenses	\$ 37,207.00		\$ 47,210.00	
7500 Utilities				
7500.10 City Hall Utilities			3,500.00	
7500.11 Electric	2,100.00			
7500.12 Water	1,500.00			
Total 7500.10 City Hall Utilities	\$ 3,600.00		\$ 3,500.00	
7500.20 Outdoor Utilities			4,250.00	
7500.21 Electric	1,350.00			
7500.22 Water	1,600.00			
Total 7500.20 Outdoor Utilities	\$ 2,950.00		\$ 4,250.00	
7500.30 Telephone & Internet	4,500.00		6,200.00	
Total 7500 Utilities	\$ 11,050.00		\$ 13,950.00	
7600 Insurance	3,500.00			
6010 Health Insurance (deleted)				
7600.01 TML Insurance	200.00		4,500.00	
Total 7600 Insurance	\$ 3,700.00		\$ 4,500.00	

7700 TDEM DR-4485 Expenditures \$213,000.00			
8020 Municipal Court Costs			
8020.20 MC Judge	4,800.00		3,600.00
8020.25 Misc. Court Costs	150.00		2,500.00
8020.30 Prosecutor	1,500.00		2,500.00
8020.35 Court Bailiff			750.00
8020.40 State Comptroller Costs	300.00		700.00
8020.41 Supplies			200.00
8020.60 Public Safety	0.00		
Total 8020 Municipal Court Costs	\$ 6,750.00		\$ 10,250.00
8100 HOT Expense (deleted)			
8100.1 IT Expense (deleted)			
8100.20 Bank Fees (deleted)			
8100.25 Membership Dues (deleted)			
8100.3 Printing & Reproduction (deleted)			
8100.4 Postage (deleted)			
8100.5 Tourism Events (deleted)			
8100.55 HOT Public Notices (deleted)			
Total 8100 HOT Expense (deleted)	\$ 0.00		\$ 0.00
8900 Miscellaneous	75,200.00		120,650.00
8900.10 Reconciliation Discrepancies			
8900.20 Contingency Reserve			50,000.00
8900.30 Projects			15,000.00
8900.40 Engineering Services – Street Projects			
Total 8900 Miscellaneous	\$ 75,200.00		\$ 185,650.00
9077 General Fund Accrual			
Purchases			
Unapplied Cash Bill Payment Expenditure			
Uncategorized Expenditure			
Total Expenditures	\$ 562,857.00		\$ 837,860.00
Net Operating Revenue	\$ 128,653.00		-\$ 100.00
Other Revenue			
4019 Proceeds from Capital Leases			
8500 Capital Improvement Income (from reserves)	227,000.00		0.11
9000 Bond Proceeds			
9810.01 Sinking Fund Revenue	224,793.00		215,650.76
Total Other Revenue	\$ 451,793.00		\$ 215,650.87
Other Expenditures			
8500.25 Capital Improvement Expense			
9001 Capital Lease Principal			

9002 Interest on Capital Lease			
9005 Bond Interest Paid			
9006 Bond Costs of Issuance			
9074 Other Capital Outlay			
9800.01 Capital Expenditures - CY	227,000.00	12,100.00	
9800.02 Other Miscellaneous Expenditure		-0.36	
9800.1 Capital Project Expenditures - FY			
9800.11 2017 Street Improvements			
9800.12 2017 Street Improvements Legal			
9800.13 2021 Street Improvements			
9800.14 Trails			
9800.15 Park Projects			
Total 9800.1 Capital Project Expenditures - FY	\$ 0.00	\$ 0.00	
9810.02 Sinking Fund Interest & Fees	5,793.00	12,552.84	
9810.03 Sinking Fund Principal	219,000.00	195,000.00	
9888 Reconciliation Discrepancies			
Total Other Expenditures	\$ 451,793.00	\$ 219,652.48	
Net Other Revenue	\$ 0.00	-\$ 4,001.61	
Net Revenue	\$ 128,653.00	-\$ 4,101.61	
8900 Miscellaneous			
\$5,000 Library donation	\$ 5,000.00		
\$3,200 for LCRA Grant match	\$ 3,200.00		
\$67,000 for POSAC Grant match (roll over)	\$ 67,000.00		
\$10,000 Comp plan finanlization and implementation			
\$85,000 Street/drainage engineering			
	\$ 75,200.00		