

**CITY OF LINDSAY, TEXAS**

**ORDINANCE NO. 0920-1**

**AN ORDINANCE OF THE CITY OF LINDSAY, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE CITY FOR THE FISCAL YEAR OCTOBER 1, 2020, THROUGH SEPTEMBER 30, 2021, AND PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET.**

**WHEREAS**, the Mayor of the City of Lindsay, Texas, has filed with the City Secretary a proposed budget for the City covering the fiscal year October 1, 2020 through September 30, 2021 (the Budget), and a copy of the Budget is attached to this ordinance as Exhibits "A", "B" and "C"; and

**WHEREAS**, notice of a public hearing on the proposed budget, stating the date, time, place and subject matter of said public hearing has duly and legally been given as required by the laws of the State of Texas; and

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

**WHEREAS**, THE PROPOSED BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY **\$39,508.40** OR **8.47%**, AND OF THAT AMOUNT **\$3,595.03** IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR".

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

**SECTION 1.**

The Budget attached to this ordinance as Exhibits "A", "B" and "C" is incorporated into this ordinance for any and all purposes.

**SECTION 2.**

The Budget, as set forth in Exhibits "A", "B" and "C," is hereby adopted and approved by the City Council as the budget for the City for the fiscal year October 1, 2020, through September 30, 2021, and thereis hereby appropriated from the funds indicated in the Budget such sums for the projects, operations, activities, purchases, accounts and other expenditures proposed in the Budget.

**SECTION 3.**

Expenditures during the fiscal year shall be made in accordance with the approved Budget, unless otherwise authorized by the City Council.

**SECTION 4.**

A copy of the approved Budget, including the cover page, shall be posted on the City’s website, along with the record vote of each member fo the City Council, as required by law. IN addition, the Mayor shall file or cuase to be filed a true and correct copy of this ordinance, along with the approved Budget attached hereto, with the City Secretary.

**SECTION 5.**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs, and sections of this Ordinance are severable, and if any 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 phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 6.**

That this ordinance be in full force and effect from and after its adoption.


**DULY PASSED** by affirmative Record Vote of the City Council of the City of Lindsay, Texas, on this the 1<sup>st</sup> day of September, 2020.

<b>Record Vote:</b>	<b>For</b>	<b>Against</b>	<b>Abstain</b>
Scott W. Neu, Mayor	_____	_____	_____
Sam Sparkman, Mayor Pro Tem	_____	_____	_____
Glenn Block, Alderman	_____	_____	_____
Jeff Neu, Alderman	_____	_____	_____
Robert Sharp, Alderman	_____	_____	_____
Klay Gilbert, Alderman	_____	_____	_____

ATTEST:

APPROVED:

\_\_\_\_\_  
Monica Laux, City Secretary

  
\_\_\_\_\_  
Scott W. Neu, Mayor

## City of Lindsay 2020-2021 Budget Cover

THIS BUDGET WILL RAISE MORE REVENUE FROM PROPERTY TAXES THAN LAST YEAR'S BUDGET BY AN AMOUNT OF \$39,508.40, WHICH IS A 8.47 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 \$3595.03.

THE RECORD VOTE OF EACH MEMBER OF THE CITY COUNCIL OF THE CITY OF LINDSAY IS AS FOLLOWS:

	Favor	Against	Abstain
Scott W. Neu, Mayor	<u>✓</u>	_____	_____
Sam Sparkman, Mayor Pro Tem	<u>✓</u>	_____	_____
Glenn Block, Alderman	<u>✓</u>	_____	_____
Jeff Neu, Alderman	<u>✓</u>	_____	_____
Robert Sharp, Alderman	<u>✓</u>	_____	_____
Klay Gilbert, Alderman	<u>✓</u>	_____	_____

THE CITY'S PROPERTY TAX RATE FOR THE PRECEDING BUDGET COMPARED TO THIS YEAR IS AS FOLLOWS:

	2019-2020	2020-2021
PROPERTY TAX RATE	<u>0.486200/\$100</u>	<u>0.486200/\$100</u>
NO NEW REVENUE RATE	<u>0.449400/\$100</u>	<u>0.443800/\$100</u>
EFFECTIVE OPERATIONS AND MAINTENANCE TAX RATE	<u>0.269200/\$100</u>	<u>0.217100/\$100</u>
ROLLBACK TAX RATE	<u>0.6247000/\$100</u>	<u>0.580000/\$100</u>
DEBT RATE	<u>0.217000/\$100</u>	<u>0.269100/\$100</u>

THE TOTAL AMOUNT OF MUNICIPAL DEBT OBLIGATIONS AS OF THE DATE THE BUDGET WAS APPROVED IS \$5,802,859.

8/5/2020	2020-2021 General		
	8/27/2020		
		Proposed Budget	
	ACCOUNT	2020-2021	
	INCOME ACCOUNTS		2020-2021 NOTES
	Tax Revenue Accounts		
0104000	Property Tax (M&O)	\$208,162.99	.2171/\$100
0104100	Sales Tax	\$87,000.00	included telecommunication funds
0104200	Franchise fees	\$50,000.00	
0104203	Franchise Fee (WC) - Street/Roads	\$16,000.00	
0104205	Liquor Tax	\$2,800.00	
0104402	Food Service Fee	\$50.00	
0504000	Property Tax (Debt Service)	\$41,623.01	0.2691/\$100 (.04341 General, .20949 Sewer and .01615 water)
0804210	Hotel/Motel Tax - Restricted Funds	\$3,500.00	
	Grants		
0904800	Police Grants, Training	\$690.00	
	Municipal Court		
0104500	Municipal Court Revenue - General	\$4,500.00	
0104505	Municipal Court Revenue - Vehicle	\$450.00	
0604500	Municipal Court Security Fees	\$75.00	
0704500	Municipal Court Technology Fees	\$100.00	
	Income from Investments		
0104701	Interest on CD's	\$0.00	
0104702	Interest on Checking Acct.	\$8,000.00	
0104301	Beverage Licenses	\$1,500.00	
0104302	Recreation Fees	\$1,000.00	
	Building Permits		
0104303	City Fees- Building	\$4,100.00	
0104304	Inspection Service Fees-Building	\$2,250.00	
0104600	Misc. Income		
	Transfer from Water Budget	\$11,146.09	
	Transfer from Sewer Budget	\$185,010.66	
	Reserve Funds	\$65,000.00	Road Repair and Replace Reserve
	Dedicated Funds for Projects	\$10,000.00	Road Franchise Fee Funds
	TOTAL INCOME	\$702,957.75	
	EXPENSE ACCOUNTS		
	Payroll		
0105100	Full Time (Maintenance, City Secretary)	\$93,281.40	City Secretary 100%; Public Works 100%; Clerk 20% (ML- \$53045, PG -\$34278.40, KD-\$5958.00- 20%) Steve- subtracted \$3743.86
0105105	b. Part Time (Mower)	\$6,840.00	PW - mowing 100%; (based on 360 hours)
0005120	Payroll Liabilities	\$15,000.00	estimate(shows \$11049.43 as of June 30)
0105130	Employee Health Insurance	\$26,375.52	90% paid by city
0105140	Employee Benefits(may need to chance 01015	\$5,600.00	100% retirement,
0105215	Election Expenses	\$1,200.00	
	Administration Costs		
0105425	Employee Bonds	\$1,500.00	mayor, two aldermen, city secretary, city clerk (Monica & Katie- 2021)
0105200	Office Supplies	\$2,500.00	
0105205	Training	\$1,500.00	city secretary,
0105220	Website Expense	\$2,100.00	set up card payment on line
0105223	Codification Expense	\$1,000.00	Updating
	Insurance		
0105400	Liability Insurance	\$982.40	
0105405	Property Damage Insurance	\$1,659.94	
	Vehicle Insurance		
0105410	Auto Property Damage	\$140.63	
0105415	Auto Liability	\$77.37	
0105420	Worker's Comp.	\$513.23	
0105225	Legal Notices	\$1,000.00	
0105230	Dues & Membership	\$200.00	
0105300	Repair & Maintenance	\$1,200.00	Lindsay sign & heat/air maintenance agreement
0105500	Utilities	\$25,000.00	
0105505	Telephone	\$2,500.00	includes mass communication service
0105235	Postage & Delivery	\$200.00	
0105150	Contract Labor	\$1,300.00	city hall cleaning
	Computer		
0106005	Computer Hardware		computer
0105240	Computer Software		
0105245	License/Technical Support Fees	\$1,889.85	Edoc, Tsheets, internet, security
0105705	Tax Collection & Assessment Cost	\$9,950.00	
0105710	Business Entertainment	\$1,200.00	
0105700	Miscellaneous Expense	\$3,500.00	mosquito spraying/community entrance sign
0105703	Maintenance Expense	\$1,500.00	landscape, HVAC, Fire Safety, (June 2020 new AC unit-\$4133.72)
0105702	Uniforms - General	\$30.00	
0105704	Recycle	\$11,000.00	
0507001	CO 2014- Principal Payment _ General	\$24,575.00	14 years. 3.0% - 3.5%
0507002	CO 2014 Interest Payment - General	\$16,563.55	14 years. 3.0% - 3.5%
0125715	Municipal Court Fees Paid to State	\$3,000.00	
	Municipal Court Expenses		
0125150	Judge Wages	\$4,800.00	
0125205	Training	\$500.00	
0215160	Court- Legal	\$200.00	TOASE
	Professional Fees		
0105605	Accountant Services	\$5,000.00	
0105610	Building Inspection Services	\$4,000.00	offset with building permits above
0105615	Consulting Fees	\$0.00	
0105620	Legal Fees	\$35,000.00	
0105625	Engineering Fees		Spent \$65.00 Now I am putting charges in the escrow accounts
0105630	Surveyor Fees	\$0.00	
0105635	Financial Advisor Fees	\$100.00	BOK

0105735	Filing Fees	\$2,000.00	With Nortman, Bailey and Neu additions
0155740	Disaster Preparedness Project		
0175310	Street Repairs		
0175315	Street Sign Maintenance	\$2,500.00	
0176010	Street Improvements	\$150,000.00	
	City Improvements		
0166015	Keep Lindsay Beautiful	\$2,500.00	Question this
0166020	Park Improvements	\$1,000.00	
0176025	Drainage System Expense	\$0.00	
	Economic Development	\$60,000.00	Dollar General
	Vehicle Operating Expense		
0105320	Motor Vehicle Fuel	\$2,000.00	
0105330	Vehicle Service; Oil & Lubricants	\$2,500.00	
0105335	Vehicle Operating Expense Other	\$350.00	
	Parks & Recreation		
0165300	Maintenance & Repair	\$5,000.00	
0866030	Tourism-Park Project	\$15,000.00	
	Police Department		
0135100	Full Time Employees-Police	\$60,354.72	3% increase for chief plus certification pay (moved \$3200 to computer (0136005) for computer in car)
0103105	Part Time Employees-Police	\$12,000.00	Reserve Officer paid 40 hours /month (no raise in 2020-21)
	Payroll Liabilities-Police		
0135120	Payroll Taxes-Police	\$6,000.00	estimate
0135140	Employee Retirement-Police	\$3,230.19	.0499 city match
0135230	Dues & Subscriptions-Police	\$650.00	dues and memberships
	Evidence-Police		
0135745	Investigative Supplies - Police	\$400.00	
	Computer - Police		
0136005	Computer Hardware - Police	\$1,200.00	new computer for office, Laptop w/modem & cellular for 2nd patrol vehicle (March- moved \$3200(0135100) from salary for computer in car)
0135240	Computer Software - Police	\$200.00	MDT. Add Copcomputer to new car (one time cost)
0135245	License/Technical Support Fees - Police	\$1,750.00	Software Licenses for two (2) vehicles, Tsheet & Edoc, internet, security
	Insurance-Police		
	Vehicle Insurance - Police		
0135410	Auto Property Damage - Police	\$994.70	
0135415	Auto Liability - Police	\$547.27	
0135130	Health Insurance - Police	\$11,988.87	90% to be paid by city
0135420	Workers Comp Insurance - Police	\$1,948.79	Jimmy & Reserve Officers
0135400	General Liability Insurance - Police	\$1,418.01	Jimmy & Reserve Officers
0135760	Ammunition (Practice/Duty) - Police	\$500.00	Jimmy & Reserve Officers
0135700	Miscellaneous Expense - Police	\$500.00	
0135235	Postage & Delivery - Police	\$75.00	
0135250	Public Relations - Police	\$100.00	"Give Away" items for children
0135200	Supplies, Business - Police	\$250.00	
0905205	Training - Police	\$700.00	Continuing education for new hire
0135505	Telephone - Police	\$1,600.00	
0135765	Uniforms - Police	\$1,400.00	uniforms for 2 officers
0136035	Police Equipment	\$3,000.00	bullet proof vests (\$1500) -For new hire plus equipment needed (Taser, etc.)
0135320	Vehicle Fuel - Police	\$2,200.00	
0135330	Vehicle Service - Police	\$2,200.00	
0135333	Vehicle Equipment - Police	\$1,800.00	radar for second vehicle
0135770	Animal Control - Police	\$150.00	
0135775	Omni Base Police	\$100.00	
	Fire Department		
0145405	Property Damage Insurance	\$12,024.27	was \$4016.00 2019-2020)
0145505	Internet	\$1,000.00	
0145500	Utilities	\$5,500.00	
0145305	Vehicle Operating Expense	\$1,200.00	Fuel
	Vehicle Insurance		
0145415	Auto Liability	\$2,365.15	
0145410	Auto Property Damage	\$4,298.97	
0145420	Worker's Comp Insurance	\$944.64	
0145700	Miscellaneous - Fire Dept. Expense	\$300.00	Carefile
		\$702,219.47	
	BUDGET OVER/SHORT	\$738.28	

8/27/2020	Water 2020-2020		
	<b>ACCOUNT</b>	<b>BUDGET</b>	<b>2020-2021 Notes</b>
		<b>2020-2021</b>	
0204605	Water Sales	\$220,000.00	
0204610	Franchise Fees (IESI) (Water)	\$3,200.00	
0204000	Property Tax Revenue (Dedicated) .1137/\$100 Debt Service	\$15,485.17	.01615/\$100 Debt Service (was .055400)
0204100	Sales Tax Revenue (dedicated)	\$15,000.00	1/3 of 1/3 of sales tax collected
0204615	Finance Charge Collected	\$2,600.00	
0204701	Interest on CDs ( Water)	\$0.00	
0204620	Water Tapping Fees	\$3,000.00	
0204625	Water Meter Installation	\$3,000.00	Figured building 3 houses
0204600	Miscellaneous Income (Water)	\$100.00	returned check fees
0204630	Sanitation/Solid Waste	\$3,000.00	Waste Connection
	Dedicated Funds for Projects	\$45,317.28	CO-2014
	<b>TOTAL INCOME</b>	<b>\$310,702.45</b>	
	<b>EXPENSE ACCOUNTS</b>		
	<b>Payroll</b>		
0205100	Full Time	\$11,918.40	2/5 of City Clerk
0205105	Part Time	\$0.00	
0205120	Payroll Taxes	\$900.00	
0205130	Employee Insurance	\$3,888.38	2/5 of City Clerk
0201540	Health Insurance	\$4,795.56	2/5 of City Clerk (city pays 90%)
0205420	Worker's Comp	\$2,015.73	
	<b>Professional Fees</b>		
0205605	Accounting Fees	\$5,000.00	
0205620	Legal Fees	\$1,500.00	
0205615	Consulting Fees	\$0.00	
0205625	Engineering Fees	\$0.00	Goes to Escrow
0205635	Financial Advisor Fees	\$100.00	BOK
0205640	Surveyor Fees	\$0.00	
	<b>Computers Expenses</b>		
0206005	Computer Hardware	\$1,250.00	New Buddy System
0205240	Computer Software	\$4,000.00	New Billing system
0205245	License/Technical Support Fees	\$2,200.00	
	<b>Office Operations</b>		
0205200	Office Supplies	\$700.00	
0205235	Postage	\$1,300.00	
0205220	Website Expense- Water	\$350.00	
0205223	Codification Expense-Water	\$450.00	Updating
0205320	Vehicle Fuel	\$120.00	
	<b>Water System Expenses</b>		
0207005	GUTA - Texoma Water Rights	\$40,071.82	10 years (Texaoma Water Rights Bonds)
0207006	GUTA - Texoma Water Rights M&O	\$567.52	
0205500	Utilities	\$24,000.00	
0205505	Telephone	\$0.00	Public Works Telephones
0207003	General Obligation Bonds 2014-Principal	\$9,175.00	14 years (2.0%/3.0%/4.0%)
0207004	General Obligation Bonds 2014-Interest	\$6,183.95	14 years (2.0%/3.0%/4.0%)
0205255	Travel		
0205415	Vehicle Liability Insurance	\$77.68	
0205410	Vehicle Property Damage Insurance	\$141.20	
0205400	Water Liability Insurance	\$897.65	
0205405	Property Damage Insurance	\$323.47	was \$6448.17 in 2019-2020
0205355	Water Well Maintenance/Repair & Upgrades	\$38,000.00	J&A coating + others
0205350	Water Line & Water Meter Maintenance/Repair	\$12,000.00	
	<b>Water Department General Maintenance</b>		
0205230	Dues & Membership	\$700.00	
0205210	Licenses & Permits	\$1,100.00	
0205360	Water System Planning & Mapping Update		
0205260	North Texas Ground Water Conservation District Fees	\$3,800.00	
0205370	Water System Testing & Lab Expenses	\$2,500.00	
0205150	Contract Labor	\$16,000.00	Patterson Professionals
0205353	Water Line Extension	\$102,400.00	Hwy 82-Robert Fuhrmann Property/Dollar General Waterline Upsize
0205702	Uniforms- Water	\$30.00	
0205705	General Maintenance-Water	\$1,000.00	
0205700	Water Miscellaneous Expenses	\$100.00	Fire Inspection
	<b>TOTAL EXPENSES</b>	<b>\$299,556.36</b>	
	<b>Total Profit/Loss</b>	<b>\$11,146.09</b>	
	<b>TRANSFER TO GENERAL FUNDS</b>	<b>\$11,146.09</b>	
	<b>TOTAL PROFIT/LOSS</b>	<b>\$0.00</b>	

8/27/2020	Sewer 2020-2021		
	<b>ACCOUNT</b>		
	<b>INCOME ACCOUNTS</b>		<b>2020-2021 Notes</b>
0304605	Sewer Service Charge	\$295,000.00	
0304610	Franchise Fees (Waste Connection)	\$8,000.00	
0304000	Property Tax Revenue (Dedicated) .0877/\$100 Debt Service	\$200,866.26	.20949/\$100 from Debit Service (was .1108)
0304100	Sales Tax Revenue (Dedicated)	\$31,611.00	2/3 of 1/3 of sales tax collected
0304620	Sewer Tapping Fees	\$2,000.00	
0304600	Miscellaneous Income	\$100.00	
	Reserve Funds		
	Dedicated Funds for Projects	\$97,645.00	CO-2018
	<b>TOTAL INCOME</b>	<b>\$635,222.26</b>	
	<b>ACCOUNT</b>		
	<b>EXPENSE ACCOUNTS</b>		
	Payroll		
0305100	Full Time	\$11,918.40	2/5 of City Clerk (\$11918.40)
0305105	Part Time	\$0.00	estimates
0305120	Payroll Taxes	\$1,000.00	
	Employee Insurance		
0305130	Health Insurance	\$4,795.56	2/5 of City Clerk (city pays 90%)
0305140	Employee Benefits	\$0.00	2/5 of City Clerk
0305420	Worker's Comp	\$2,015.73	
	Professional Fees		
0305605	Accounting Fees	\$5,000.00	
0305620	Legal Fees	\$4,000.00	
0305615	Consulting Fees	\$0.00	
0305625	Engineering Fees	\$0.00	No charge since 2018
0305640	Surveyor Fees	\$0.00	
0305635	Financial Advisor	\$500.00	BOK
	Computers Expenses		
0306005	Computer Hardware	\$1,250.00	New buddy system
0305240	Computer Software	\$4,000.00	New billing system
0305245	License/Technical Support Fees		
	Office Operations		
0305200	Office Supplies	\$1,200.00	
0305235	Postage	\$1,400.00	
0305220	Website Expense- Sewer	\$125.00	American Legal
0305223	Codification Expense-Sewer	\$450.00	Updating
0305320	Vehicle Fuel	\$100.00	
	Sewer Department Expenses		
0307001	2013 WWTP General Obligation Bond Payment-Principal	\$30,000.00	4.0%/4.5% (13 years)
0307002	2013 WWTP General Obligation Bond Payment-Interest	\$19,675.00	4.0%/4.5% (13 years)
0307003	2014 WWTP General Obligation Bond Payment-Principal	\$16,250.00	2.0%/3%/4% (14 years)
0307004	2014 WWTP General Obligation Bond Payment-Interest	\$10,952.50	2.0%/3%/4% (14 years)
0307007	2018 WWTP General Obligation Bond Payment-Principal	\$45,000.00	4.06% (27 years)
0307008	2018 WWTP General Obligation Bond Payment-Interest	\$79,450.00	4.06% (27 years)
0305500	Utilities	\$9,000.00	
0305505	Telephone	\$600.00	
0305150	Contract Labor	\$33,000.00	
0305255	Travel	\$0.00	
0305415	Vehicle Liability Insurance	\$77.68	
0305410	Vehicle Property Damage Insurance	\$141.20	
0305400	General Liability Insurance	\$1,647.41	
0305405	Property Damage Insurance	\$56.26	was 6659.66 in 2019-2020
0305230	Dues & Memberships	\$500.00	
0305210	Licenses & Permits	\$1,250.00	
0305355	Sewer Plant Maintenance & Repair	\$12,000.00	6719.86 for UV maintenance contract & Raco Alarm (\$300.0)
0305350	Sewer Line Maintenance & Repair	\$5,000.00	
0305345	Sewer Choke Repair/Clean-out	\$500.00	
0305365	Sludge Removal	\$7,000.00	
0305360	Sewer System Planning, Engineering, & Map Updates	\$10,000.00	WWTP Expansion Planning
0305370	Sewer System Testing & Lab Expenses	\$5,000.00	
0305700	Sewer Miscellaneous Expenses	\$2,500.00	
0305702	Uniforms- Sewer	\$30.00	
0305705	General Maintenance-Sewer	\$1,000.00	
0305353	Sewer Line Expansion Project	\$97,645.00	Northwest from 7th Street to Huchton Property, Willow St Expansion
1106001	Wastewater Treatment System Projects		
	<b>TOTAL EXPENSES</b>	<b>\$426,029.74</b>	
	<b>TOTAL PROFIT/LOSS</b>	<b>\$209,192.52</b>	
	<b>TRANSFER TO GENERAL FUND:</b>	<b>\$185,010.66</b>	
	<b>TOTAL PROFIT/LOSS:</b>	<b>\$24,181.86</b>	