

**ORDINANCE 092023-36**

**AN ORDINANCE BY THE CITY COUNCIL OF THE CITY OF HUBBARD, TEXAS FOR THE PURPOSE OF AUTHORIZING THE FISCAL YEAR 2023-2024 BUDGET.**

**WHEREAS**, the City Manager of the City of Hubbard submitted to the City Council on July 25, 2023 the proposed Operating Budget for the City of Hubbard Fiscal Year 2023-2024, and with final approval on the proposed 2023-2024 budget on August 15, 2023;

**NOW THEREFORE, BE IT ORDAINED BY THE BOARD OF ALDERMAN OF THE CITY OF HUBBARD, TEXAS:**

That the Operating budget for the City of Hubbard Fiscal Year 2023-2024 is hereby approved and adopted by the City Council of the City of Hubbard.

That a true copy of the approved and adopted budget shall be filed with the City Secretary and County Clerk.

That is hereby officially found and determined that the meeting at which this ordinance is passed is open to the public as required by law and that public notice of the time, place and purpose of said meeting was given as required.

**PASSED AND APPROVED** this 12<sup>th</sup> day of September, 2023.

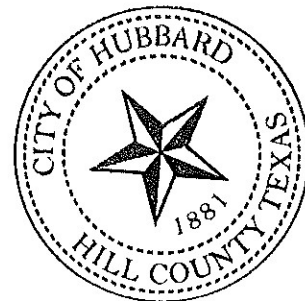
*Mary Alderman*

Mary Alderman, Mayor

ATTEST:

*Diana Hall*

Diana Hall, City Secretary



CITY OF HUBBARD  
GENERAL FUND BUDGET  
FISCAL YEAR 2023/2024

*This budget will raise more total property taxes than last year's budget by \$162,994.63 which is 35.1595%, and of that amount \$19,936.83 is tax revenue to be raised from new property added to the tax roll this year.*

*This is the proposed tax rate.*

***M&O \$.6523/\$100 and I&S \$.2347/\$100 for total of  
\$.8870/\$100***

**CITY OF HUBBARD - GENERAL FUND  
 PROPOSED BUDGET 2023-2024  
 October 2023 through September 2024**

5:37 PM  
 07/25/23  
 Accrual Basis

*pop approved  
 8/15/23*

	Oct '23 - Sep 24
Ordinary Income/Expense	
Income	
4400 · POLICE INCOME	800.00
4400.2 · POLICE EDUCATION FROM STATE	
Total 4400 · POLICE INCOME	800.00
4080 · PERMITS	
4085 · SOLICITORS PERMIT	400.00
4081 · SPECIFIC USE PERMIT- OTHER	1,000.00
4082 · ALCOHOL PERMIT/LICENSE	800.00
4083 · BUILDING/MOBILE HOME PERMITS	8,000.00
Total 4080 · PERMITS	10,200.00
4075 · INSPECTION INCOME	
4300 · CITY PARKS	6,000.00
4303 · CITY PARK KIDDY LAND	50.00
4302 · CITY PARK BY POOL	50.00
4301 · CITY LAKE PARKS	800.00
Total 4300 · CITY PARKS	900.00
4200 · HEDC SERVICES	
4203 · HEDC RECREATION	2,700.00
4201 · HEDC POOL	9,000.00
4200 · HEDC SERVICES - Other	2,000.00
Total 4200 · HEDC SERVICES	13,700.00
4035 · LATE RENDITION PENALTIES	250.00
4055 · HOTEL/MOTEL TAX REVENUE	3,600.00
4010 · CURRENT TAXES	470,000.00
4020 · DELINQUENT TAXES	15,000.00
4030 · PENALTIES & INTEREST	12,000.00
4040 · FRANCHISE TAXES	85,000.00
4050 · SALES TAXES	150,000.00
4060 · COURT FINES	
4064 · MUNICIPAL JURY FUND	30.00
4065 · PAST DUE FINES	60,000.00
4062 · LOCAL TIME PAYMENT FEE	100.00
4060 · COURT FINES - Other	85,000.00
Total 4060 · COURT FINES	145,130.00

CITY OF HUBBARD - GENERAL FUND  
PROPOSED BUDGET 2023-2024  
October 2023 through September 2024

	Oct '23 - Sep 24
4100 · MISCELLANEOUS INCOME	
4106 · RETURN CK FEES	200.00
4107 · Notary	100.00
4105 · MISCELLANEOUS INCOME/SALES	1,700.00
Total 4100 · MISCELLANEOUS INCOME	2,000.00
Total Income	914,580.00
Gross Profit	914,580.00
Expense	
610 · CITY HALL BUILDING EXP	
6104 · CITY HALL CLEANING	9,100.00
6102 · City Hall Supplies	4,500.00
6101 · City Hall Utilities	18,000.00
6100 · City Hall R&M	14,000.00
Total 610 · CITY HALL BUILDING EXP	45,600.00
540 · JUVENILE CASE MANAGER	
5402 · JUVENILE CM FUND EXP	1,500.00
5401 · JUV CASE MGR PAYROLL TAXES	500.00
5400 · JUV CASE MGR SALARIES	7,000.00
Total 540 · JUVENILE CASE MANAGER	9,000.00
500 · ADMINISTRATION	
5050 · ADMIN CELL	1,000.00
5010 · ADMIN TRAINING	1,500.00
5002 · ADMINISTRATION PAYROLL TAXES	4,131.00
5000 · ADMINISTRATION SALARIES	54,000.00
5017 · ADMINISTRATION R&M SYSTEMS	1,700.00
5003 · ADMINISTRATION EMPLOYEE INSURAN	485.00
5025 · ADMINISTRATION ADVERTISING	500.00
5004 · ADMINISTRATION MATCH TMRS	1,750.00
Total 500 · ADMINISTRATION	65,066.00

**CITY OF HUBBARD - GENERAL FUND  
 PROPOSED BUDGET 2023-2024  
 October 2023 through September 2024**

5:37 PM  
 07/25/23  
 Accrual Basis

	Oct '23 - Sep 24
520 · POLICE EXPENSE	
5291 · Communication Tower	300.00
5234 · CopSync	2,800.00
5290 · POLICE PHONES	7,500.00
5255 · POLICE UNIFORMS	2,000.00
5211 · POLICE TRAVEL	1,500.00
5210 · POLICE TRAINING	1,500.00
5245 · K-9 EXPENSE	2,000.00
5230 · POLICE CAPITAL OUTLAY	0.00
5235 · POLICE SUPPLIES	
5236 · Technology	1,200.00
5235 · POLICE SUPPLIES - Other	1,300.00
<b>Total 5235 · POLICE SUPPLIES</b>	<b>2,500.00</b>
5265 · POLICE ADV.	100.00
5222 · LAW ENFORCEMENT LIABILITY	5,000.00
5215 · POLICE R&M EQUIPMENT	10,000.00
5203 · POLICE EMPLOYEE INSURANCE	36,160.00
5225 · POLICE FUEL	15,000.00
5250 · POLICE PROFESSIONAL FEES	1,000.00
5221 · ANIMAL MORTALITY LIABILITY	720.00
5200 · POLICE SALARIES	
5201 · POLICE OVERTIME SALARIES	4,800.00
5204 · POLICE MATCH TMRS	9,171.00
5200.2 · Police TEP	0.00
5200 · POLICE SALARIES - Other	278,240.00
<b>Total 5200 · POLICE SALARIES</b>	<b>292,211.00</b>
5202 · POLICE PAYROLL TAXES	21,285.00
<b>Total 520 · POLICE EXPENSE</b>	<b>401,576.00</b>
670 · TAXES ON FINES	50,000.00
530 · STREET EXPENSE	
5390 · STREET UTILITIES	
5393 · City Barn	900.00
5391 · Street Lights	35,500.00
<b>Total 5390 · STREET UTILITIES</b>	<b>36,400.00</b>

**CITY OF HUBBARD - GENERAL FUND  
PROPOSED BUDGET 2023-2024  
October 2023 through September 2024**

5:37 PM  
07/25/23  
Accrual Basis

	Oct '23 - Sep 24
5360 · STREET CONTRACT LABOR	2,000.00
5355 · STREETS UNIFORMS	500.00
5302 · STREET PAYROLL TAXES	2,705.00
5300 · STREET SALARIES	35,360.00
5301 · STREET PAYROLL OVERTIME	3,500.00
5317 · STREET R&M SYSTEMS	15,000.00
5325 · STREET FUEL	8,900.00
5304 · STREET MATCH TMRS	1,185.00
5324 · MOTORGRADER/TRUCK PURCHASES	1,500.00
5303 · STREET EMPLOYEE INSURANCE	7,232.00
<b>Total 530 · STREET EXPENSE</b>	<b>114,282.00</b>
<b>580 · PARKS EXPENDITURES</b>	
5890 · PARKS UTILITIES	500.00
5802 · PARKS EXPENSE	200.00
<b>Total 580 · PARKS EXPENDITURES</b>	<b>700.00</b>
<b>510 · JUDICIAL</b>	
5110 · JUDICIAL TRAINING	1,000.00
5100 · JUDICIAL SALARIES	42,066.00
5102 · JUDICIAL PAYROLL TAXES	3,218.00
5104 · JUDICIAL MATCH TMRS	1,201.00
5103 · Employee Insurance - Judicial	7,232.00
<b>Total 510 · JUDICIAL</b>	<b>54,717.00</b>
<b>560 · POOL EXPENSE</b>	
5695 · POOL GARBAGE	400.00
5635 · POOL SUPPLIES	1,000.00
5690 · POOL UTILITIES	1,900.00
5615 · POOL Repair and Maintenance	12,500.00
<b>Total 560 · POOL EXPENSE</b>	<b>15,800.00</b>
<b>550 · RECREATION CENTER EXPENSE</b>	
5503 · Rec R&M	4,000.00
5590 · RECREATION CENTER UTILITIES	4,800.00
5502 · RECREATION CENTER MISCELLANEOUS	1,600.00
<b>Total 550 · RECREATION CENTER EXPENSE</b>	<b>10,400.00</b>

**CITY OF HUBBARD - GENERAL FUND  
PROPOSED BUDGET 2023-2024  
October 2023 through September 2024**

5:37 PM  
07/25/23  
Accrual Basis

	Oct '23 - Sep 24
570 · VOL FIREDEPARTMENT EXPENSE	
5790 · FIRE DEPT. UTILITIES	3,400.00
5705 · FIRE/COUNCIL RETIREMENT	1,000.00
5720 · FIRE FUEL	3,600.00
5700 · FIRE PROTECTION	11,000.00
	19,000.00
Total 570 · VOL FIREDEPARTMENT EXPENSE	
640 · OTHER EXPENSE	
6404 · CLEAN UP DAY	100.00
6471 · WORKERS COMPENSATION	13,221.00
6425 · SUPPLIES	1,700.00
6470 · PROPERTY LIABILITY INS.	20,000.00
6420 · POSTAGE	2,000.00
6410 · OFFICE SUPPLIES	900.00
6400 · MISCELLANEOUS EXPENSE	
6409 · WEBSITE	650.00
6407 · Ordinance Codification	1,700.00
6405 · ELECTIONS	2,500.00
6401 · MISC EXP other	1,500.00
	6,350.00
Total 6400 · MISCELLANEOUS EXPENSE	
6415 · DUES,FEES&PUBLICATIONS	1,500.00
6472 · LIABILITY COVERAGE	11,000.00
	56,771.00
Total 640 · OTHER EXPENSE	
600 · PROFESSIONAL FEES	
6020 · LEASE FOR COMPUTERS/SERVER	16,500.00
6000 · BUILDING INSPECTOR	5,000.00
600 · PROFESSIONAL FEES - Other	50,000.00
	71,500.00
Total 600 · PROFESSIONAL FEES	
	914,412.00
Total Expense	
Net Ordinary Income	168.00

**CITY OF HUBBARD - GENERAL FUND  
PROPOSED BUDGET 2023-2024  
October 2023 through September 2024**

5:37 PM  
07/25/23  
Accrual Basis

	Oct '23 - Sep 24
Other Income/Expense	
Other Expense	
8450 · PD TAHOE GOVT CAPITAL EXPENSE	9,376.67
8018 · RECREATION SPECIAL EXPENSE	800.00
Total Other Expense	10,176.67
Net Other Income	-10,176.67
Net Income	-10,008.67



**WATER, SEWER & SANITATION  
PROPOSED BUDGET 2023-2024  
October 2023 through September 2024**

1:45 PM  
08/10/23  
Accrual Basis

	Oct '23 - Sep 24
<b>Ordinary Income/Expense</b>	
<b>Income</b>	
4005 · RETURN CK FEES	300.00
4051 · Prairie Land Conservation Tax	10,860.00
4085 · GENERAL FUND DEBT PAYMENT	
4084 · TAX INCOME	142,806.00
<b>Total 4085 · GENERAL FUND DEBT PAYMENT</b>	<b>142,806.00</b>
4010 · WATER	517,306.00
4020 · SEWER	229,136.00
4030 · SANITATION	243,080.00
4040 · LATE CHARGE	20,000.00
4050 · RECONNECT FEE	5,000.00
4060 · WATER/SEWER TAP	5,000.00
4070 · MISCELLANEOUS INCOME	
4071 · MISCELLANEOUS INCOME	7,000.00
<b>Total 4070 · MISCELLANEOUS INCOME</b>	<b>7,000.00</b>
<b>Total Income</b>	<b>1,180,488.00</b>
<b>Gross Profit</b>	<b>1,180,488.00</b>
<b>Expense</b>	
6800 · Prairie Land Conservation fee	14,720.00
6175 · INSPECTION FEE EXPENSE	900.00
6400 · BANK FEES	140.00
6320 · ADVERTISING	100.00
6370 · CONTRACT SERVICES	1,000.00
6350 · DUES, FEES & SUBSCRIPTIONS	300.00
6135 · EQUIPMENT PURCHASES	2,500.00
6340 · FUEL	8,000.00
6315 · POSTAGE	2,500.00
6120 · PROFESSIONAL FEES	
6128 · LEASE COMPUTERS/SERVER	5,469.00
6126 · WTP/WWTP OPERATOR	10,000.00
6124 · ATTORNEY FEES	1,000.00
6120 · PROFESSIONAL FEES - Other	15,000.00
<b>Total 6120 · PROFESSIONAL FEES</b>	<b>31,469.00</b>
6130 · REPAIRS & MAINTENANCE	
6134 · RENTAL OF EQUIPMENT	5,000.00
6131 · EQUIPMENT	
6131.1 · EQUIPMENT LABOR/SERVICE	5,000.00
6131 · EQUIPMENT - Other	5,000.00

**WATER, SEWER & SANITATION  
PROPOSED BUDGET 2023-2024  
October 2023 through September 2024**

	Oct '23 - Sep 24
Total 6131 - EQUIPMENT	10,000.00
6133 - R&M WASTEWATER IMPROVEMENT	100,000.00
Total 6130 - REPAIRS & MAINTENANCE	115,000.00
6140 - PAYROLL	
6040 - EMPLOYEE INSURANCE	28,928.00
6045.1 - TMRS Pension Expense	5,236.00
6090 - PAYROLL TAXES	12,692.00
6142 - SALARIES OVERTIME	6,500.00
6141 - SALARIES	165,912.00
Total 6140 - PAYROLL	219,268.00
6150 - SANITATION EXPENSE	
6151 - GARBAGE	185,655.00
6152 - SLUDGE	16,549.00
Total 6150 - SANITATION EXPENSE	202,204.00
6305 - SUPPLIES	2,000.00
6325 - TRAINING	2,300.00
6310 - UNIFORMS	1,000.00
UTILITIES	
6203 - SEWER LIFT STATIONS	1,000.00
6202 - SEWER PLANT	17,500.00
6201 - WATER PLANT	45,000.00
Total UTILITIES	63,500.00
6210 - WATER PURCHASES	40,000.00
Total Expense	706,901.00
Net Ordinary Income	473,587.00
Other Income/Expense	
Other Income	
7031 - LOAN PROCEEDS GOVT CAPITAL #924	0.00
Total Other Income	0.00
Other Expense	
GOVT CAPITAL EXPENSE	
8031 - EQUIP 2020 GOVT CAPITAL #9247	821.00
Total GOVT CAPITAL EXPENSE	821.00
8010 - TWDB LOAN	821.00

**WATER, SEWER & SANITATION  
PROPOSED BUDGET 2023-2024**  
October 2023 through September 2024

1:45 PM  
08/10/23  
Accrual Basis

	Oct '23 - Sep 24
8011 - 2012 TWDB 62512 1.5Mil Expense	40,000.00
<b>Total 8010 - TWDB LOAN</b>	<b>40,000.00</b>
8000 - GRANT EXPENSE	
8015 - CLFRF(COVID-19)	103,000.00
<b>Total 8000 - GRANT EXPENSE</b>	<b>103,000.00</b>
8100 - INTEREST EXPENSE	142,806.00
8110 - DEBT PAYMENT	248,000.00
<b>Total Other Expense</b>	<b>534,627.00</b>
<b>Net Other Income</b>	<b>-534,627.00</b>
<b>Net Income</b>	<b>-61,040.00</b>