

# City of Madisonville Fiscal Year 2023-2024 Budget





**City of Madisonville**  
**Approved Budget 2023-2024**  
**Budget Cover Page**

**This Budget will raise more total property taxes than last year's budget by \$296,919 which is a 19.98% increase, and of that amount, \$21,153 is tax revenue to be raised from new and annexed property added to the tax roll this year.**

The members of the governing body voted on the budget as follows:

**FOR:**

- Mayor Pro Tem Chris McGilbra
- Councilmember Mindy Crouch
- Councilmember Terri Davis
- Councilmember Brady Taylor
- Councilmember Melissa Hinojosa

**PRESENT and not voting:** Mayor William Parten

**Property Tax Rate Comparison**

	<b>2022-2023</b>	<b>2023-2024</b>
<b>Property Tax Rate</b>	\$0.6939/100	\$0.6939/100
<b>No New Revenue Tax Rate</b>	\$0.5557/100	\$0.4978/100
<b>No New Revenue M&amp;O Tax Rate</b>	\$0.6806/100	\$0.4537/100
<b>Voter-Approval Tax Rate</b>	\$0.9441/100	\$1.2141/100
<b>Debt Rate</b>	\$0.00	\$0.0444/100

The debt obligation for the City of Madisonville secured by property taxes: \$150,000.



# City of Madisonville

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October 01, 2023

Greetings Mayor Parten and Members of City Council:

It is with great pleasure that I present the Fiscal Year 2023/2024, City of Madisonville Annual Operating Budget. The budget is submitted in accordance with all statutory requirements. It outlines the City's spending plan and priorities for the coming fiscal year, which runs from October 1, 2023 to September 30, 2024.

The adoption of the City's budget is arguably the single most important document the City produces each year. More than any other individual plan, report, resolution, or ordinance, the annual budget document defines your collective vision, values, and policy objectives for our City. The FY 2023/2024 budget was prepared with the goal of providing quality, innovative services that set the standard for professionalism and excellence.

The previous year had seen a progressive trend in local economic conditions. Sales tax ended the year with a 23% increase, which is significantly higher than the original budgeted estimates.

To this end, this budget portrays the strategy to accomplish the City's program of services and priorities during the fiscal year by incorporating the following objectives in financial terms:

- Maintaining core services with consideration for current economic conditions
- Implementing City Council goals responsibly while managing resources
- Strategically positioning the city to effectively manage growth
- Accountable and proactive execution of the budget based on identified needs

The total budget for all funds for Fiscal Year 2023/2024 is \$8,144,885.00 of which \$313,906.00 is for annual debt service; with total staff of 41 full-time equivalent employees (FTE).

## Property Tax

The City's total tax base increased by 24.27%, or approximately \$64,652,326. Based on the Certified Tax Roll received from the Madison Central Appraisal District, the City's tax base is \$330,947,093. From the tax rate of \$0.6936 per \$100 of assessed valuation, the maintenance and operations (M&O) apportionment of the tax rate is \$0.6495 and the interest and sinking fund requirements of the tax rate is \$0.0444.

Property Tax Rate:	\$0.6939/\$100
No-New Revenue Tax Rate:	\$0.4978/\$100
Voter-Approval Tax Rate:	\$1.2141/\$100

## General Fund Revenues

The budgeted revenue in the General Fund is \$4,427,437 of which \$1,900,000 is from sales tax, compared to the estimated \$4,077,923 in the previous fiscal year. This represents an increase of approximately \$349,514 or 8.6%.

The two largest sources of revenue within this fund are property tax and sales tax. These two sources account for approximately 80% of the fund's total revenue in FY 2023/2024. Based on our projections, sales taxes should generate 43% of the General Fund in FY 2023/2024, whereas property taxes are projected to generate 37%.

## General Fund Expenditures

The total General Fund expenditures are budgeted at \$4,427,437, which is approximately a 8.6% increase from the FY 2022/2023 budget.

## Enterprise Fund

Expenses for fiscal year 2023/2024 are budgeted at \$3,246,161, a \$398,714 increase from the previous fiscal year 2022/2023. A utility rates study was conducted to review the City's utility rate structure to ensure an appropriate level of funding to sustain current and future demands. Following recommendations from the utility rates study as well as the previous two years' audit reports, an ordinance approving a water and wastewater rate increase was adopted will go into effect in the fiscal year 2023/2024.

### Other Budget Highlights

The focus of this budget is financial sustainability that proactively addresses current economic conditions. As a municipal government we are implementing strategies that maintain the quality of services delivered to our community, in a lean fiscal environment. These strategies include promoting an avenue by which the City of Madisonville can attract and retain quality employees. The City's employees are a valuable asset, and in order to accomplish this, the proposed FY 2023/2024 budget places great emphasis on maximizing limited resources and developing long-term sustainability.

### Compensation

The FY 2023/2024 City Council Goals and Objectives includes compensation. This budget aims to bring the City's pay plan closer to the average of our survey cities.

This budget continues steps towards achieving the stated goal by providing a 3% pay plan adjustment to both general government and public safety employees, as well as a one percent certification incentive pay to non-exempt employees.

### Summary

I would like to acknowledge the contributions and teamwork of the Leadership and Administrative Team in preparing this budget. Also, a special thank you to the city employees who remain committed to the success of the City of Madisonville. We are grateful and proud of the opportunity to serve the residents of the City of Madisonville.

It is my honor to present this budget as the product of diligent work with confidence that this sound financial plan parallels the positive future of our organization and our city.

Respectfully submitted,



Fabrice Kabona  
City Manager

# **EXECUTIVE SUMMARY**



This Executive Summary has been prepared as a general overview to the FY 2023-2024 Budget for the City of Madisonville. It provides a brief review of the fiscal plans of the City Council and Administration.

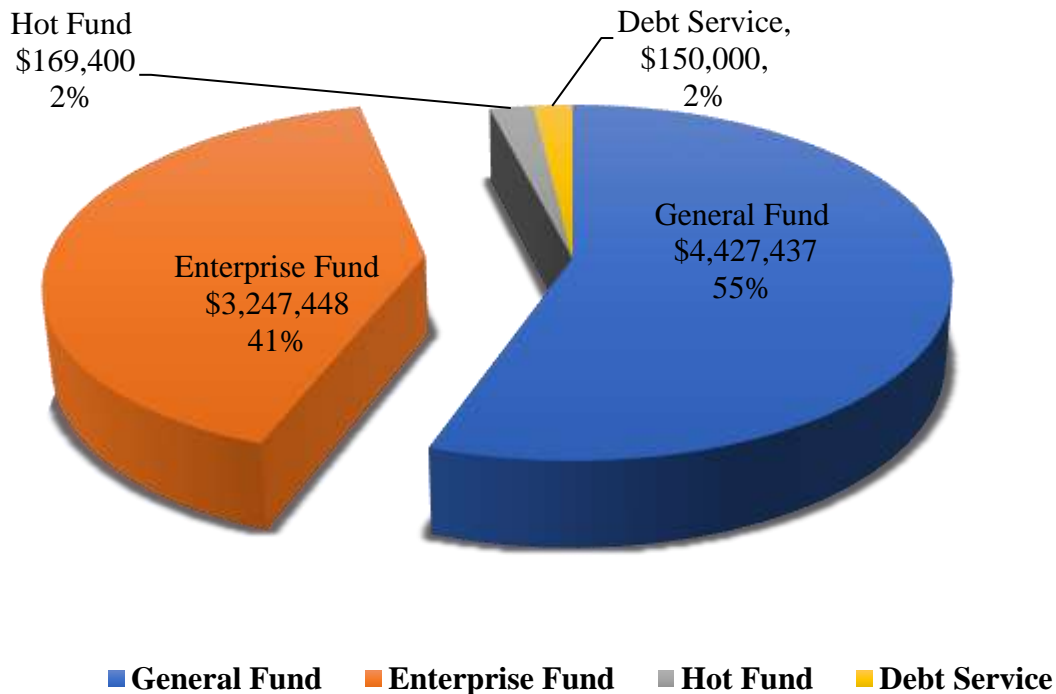
Annually City Council conducts a Strategic Planning Session. With facilitator assistance, the City Council reviews the progress of current projects and initiatives and develops goals and objectives for the upcoming budget year. The City Manager communicates the City Goals and Objectives to staff as a guide during preparation of the budget and as the framework of the department work plans.

The City Council has adopted five goals aimed at guiding Madisonville’s future growth and development as well as focusing on the efforts of the city organization. The goals incorporated in the 2023-2024 budget are as follows:

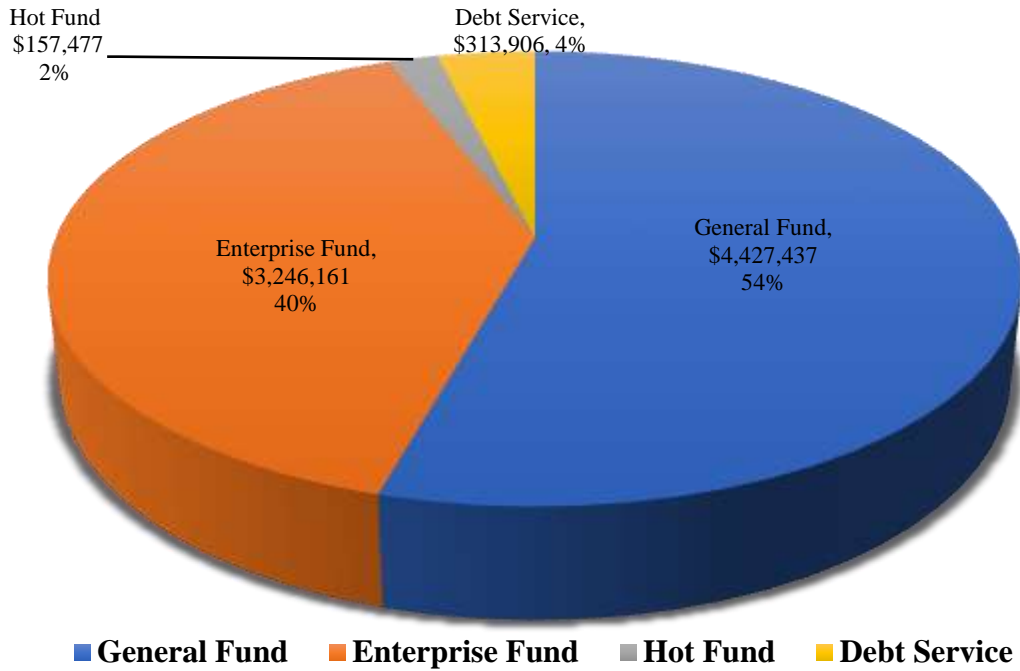
1. Strong, Vibrant, Diverse Economy
2. Quality of Life Amenities & Activities
3. Community Engagement
4. Sound Infrastructure
5. Trained, Professional City Employees

The City Council Goals & Objectives are evaluated annually to ensure planned progress and consistency with the City Council Vision and Mission.

### Summary of Revenue by Fund



## Summary of Expenditures by Fund



### **TAX RATE**

The approved budget for FY 2023-2024 reflects an ad valorem tax rate of \$0.6939, same as the previous year.

### **Top Ten Property Taxpayers FY 2022-2023**

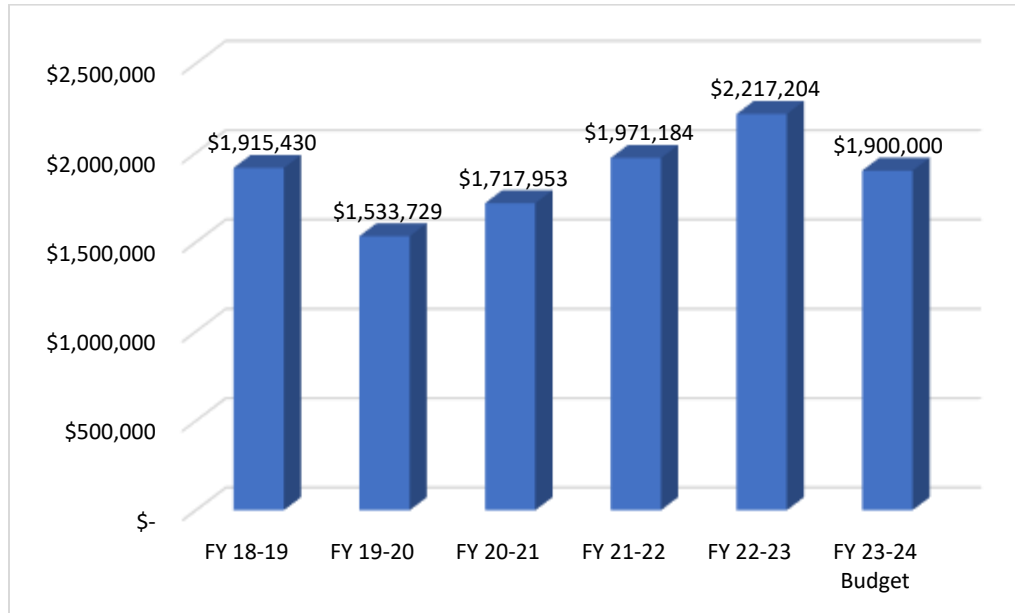
Rank	Company
1	BUC-EE'S LTD
2	TPT Real Estate Holdings of Madisonville LLC
3	FA TX CHRYS REAL ESTATE LLC
4	TEXAS PRIDE TRAILERS
5	ENTERGY TEXAS INC
6	FA TX CHRYS LLC
7	BLI EAST TEXAS #2 LTD
8	FA TX CHEV LLC
9	BANK OF MADISONVILLE
10	HEINER LEGACY TRUST



## **Sales Tax**

Sales tax is comprised of 8.25% of receipts from goods and services sold within the City boundaries. The tax is assessed by local businesses and collected by the State of Texas. Of the total sales tax collected, 2% is remitted to the City, accounted for in the General Fund. The State retains 6.25% of the tax.

General Fund sales tax is budgeted at \$1,900,000 which accounts for 42.91% of General Fund revenue.



## **Top Ten Sales Tax Generators FY 2022-2023**

Rank	Company
1	BUC-EE'S LTD
2	WAL-MART STORES TEXAS LLC
3	ENTERGY TEXAS INC.
4	BROOKSHIRE BROTHERS INC.
5	TRACTOR SUPPLY CO. OF TEXAS LP
6	MCKINNEY RESTAURANT I LLC
7	VICK LUMBER LLC
8	O'REILLEY AUTO ENTERPRISES LLC
9	AMAZON.COM SERVICES INC (MARKETPLACE)
10	TOPLIFT NORTH AMERICA INCORPORATED

## **GENERAL FUND**

The adopted General Fund budget for fiscal year 2023-2024 is \$4,427,437.00. This is approximately an 8.6% increase from FY 2022-2023.

## **HOT FUND**

The adopted Hot Fund budget for fiscal year 2023-2024 is \$157,477.00. This is a 14% increase from the previous year. The difference is primarily due to increase in community events.

## **ENTERPRISE FUND**

The municipal water system serves approximately 1,890 connections with an average consumption of 89,652 gallons annually. The Enterprise Fund accounts for approximately 40% of the City's total revenues and 39.87% of the City's total expenditures.

## **DEBT FUND**

The City of Madisonville, Texas is a political subdivision located in Madison County operating as a General Law City under the laws of the State of Texas. As a General Law City, the City of Madisonville is limited by State law in the amount of debt it may issue. An overview of our Debt Service Fund and long-term debt obligations are detailed in the Debt Service portion of this document.

# **COMMUNITY INFORMATION**

## City of Madisonville

Madisonville was founded in 1853 as the county seat of Madison County, both being named after the fourth president of the United States, James Madison. By the 1870s the town had become an agricultural trade center. Its fortunes continued to improve with the completion, in 1903, of the International-Great Northern Railroad branch line from Navasota to Madisonville. The city was incorporated in 1912 and continued to grow with the development of State Highway 90, 21 and U.S. 75 in the 1920s and 30s.

After a drop in population following World War II, Madisonville began growing again in the 1960s with the construction of Interstate 45. Though still primarily an agricultural community, primarily based on cattle, Madisonville began diversifying its economy in the 1970s with the development of a 110-acre industrial park, the burgeoning of the oil & gas industry, and the operation of a factory-sized mushroom growing facility.

In 2015, Madisonville is a community that both provides workers to surrounding employment centers in the region and serves as a hub of employment for those in the region. The city's location at the intersection of S.H. 75, U.S. Highway 190, and Interstate 45 provides direct links to Bryan/College Station, Huntsville and, further afield Houston and Dallas. Madisonville is approximately 40 miles northeast of Bryan/College Station, approximately 30 miles northwest of Huntsville, and roughly 100 miles north of Houston.

Madisonville is a community characterized by good schools, active civic organizations, and small-town charm. The Central Business District is home to local restaurants, shops, and both government and private offices. The city and civic groups host several festivals including the annual Texas Mushroom Festival in October, the Mudbug and Music Festival in April, the Sidewalk Cattlemen's Steak Dinner and BBQ Cook-off in May, and the Madison County Fair in March.

## Community Information

<b>Demographics – Population:</b> 4,420 (U.S. 2020 Census)	<b>Land Area:</b> 4.33 square miles
<b>Average Market Value:</b> \$171,996 (2023)	<b>Average Household Income:</b> \$60,499

**Health Facilities** – St. Joseph Health Madison Hospital is a 25-bed critical access hospital in Madisonville, Texas offering a Level IV Trauma Center, in-patient and out-patient services, therapy, emergency care, skilled nursing care, injury treatment and more. St. Joseph Health Madison Hospital is accredited by The Joint Commission on Accreditation of Healthcare Organizations.

**Recreation Opportunities** - Madisonville offers two parks city-wide, Marian Anderson Park and Lake Madison Park. The Marian Anderson Park offers a basketball court, volleyball field, a pavilion, and a walking trail.

The Lake Madison Park consists of 172 acres of park land, 75 acres of which constitutes the Lake Madison, which serves a dual function of providing flood control along with recreation

space. The park offers various facilities including baseball fields, softball fields, t-ball fields, soccer fields, basketball courts, restrooms, playscapes, splash Pad, covered picnic areas and an approximately 2.4 miles walking trail. Stocked with bass, catfish and sunfish, the lake provides opportunities for fish and boating.



Lake Madison Park

**Public Library** – The Madison County Library is located within city limits and services Madison County and surrounding areas since 1969. The library offers free membership to residents or local business owner, which include material checkout and public computer use. Genealogy resources are notable and service are extensive. Children’s programs include reading readiness activities, story time, and language learning.

**Public School** – Madisonville CISD is a 400 square mile consolidated school district, located within city limits, that serves the communities of Madisonville, Midway and Bédias. Madisonville CISD educates approximately 2,500 students annually. The district currently has one High School, Jr. High School, Intermediate School, and Elementary School.

**Madisonville County Museum** – The Museum hosts changing exhibits including locally-made and antique quilts, an exhibition on WWII and contributions to the war effort by Madisonville citizens.



**Madisonville Municipal Airport** – Located approximately 3 miles southwest of Madisonville off FM 1452. The airport property accommodates one runway designated 1/19 with asphalt surface measuring 3,202 by 50 feet, hangar access taxiways, and aircraft tie-downs. The airport covers an area of 40 acres of land owned by the City of Madisonville.



# City Council Goals and Objectives

## Fiscal Year 2023-2024

**Vision:** The City of Madisonville is a community that is beautiful, historic, culturally diverse, affordable, safe and with great opportunity for our citizens.

**Mission:** The City of Madisonville provides, facilitates, and regulates services of infrastructure for citizens, customers, visitors, and businesses in a friendly, efficient, fair, honest, and competent manner with quality and forethought.

### Strong, Vibrant, Diverse Economy

1. Revive downtown (weekends)
2. Advertise our location on I-45
3. Economic Development Incentive Program

### Sound Infrastructure

1. Water & wastewater infrastructure improvement
2. Alternative Energy

### Values –

1. Honesty
2. Transparency
3. Enjoyable
4. Safety
5. Dependability
6. Code Enforcement
7. Affordable
8. Engagement
9. Attractive
10. Equality
11. Family Oriented
12. Accountability

### Quality of Life Amenities & Activities

1. Summer activities for children

### Community Engagement

1. Town Hall Meeting
2. City survey

### Trained, Professional City Employees

1. High School volunteer & community service program
2. Employee safety training





**Mayor & City Council**



**Mayor Bill Parten**



**Mayor Pro Tem Chris McGilbra**



**Councilmember Terri Davis**



**Councilmember Mindy Crouch**



**Councilmember Melissa Hinojosa**

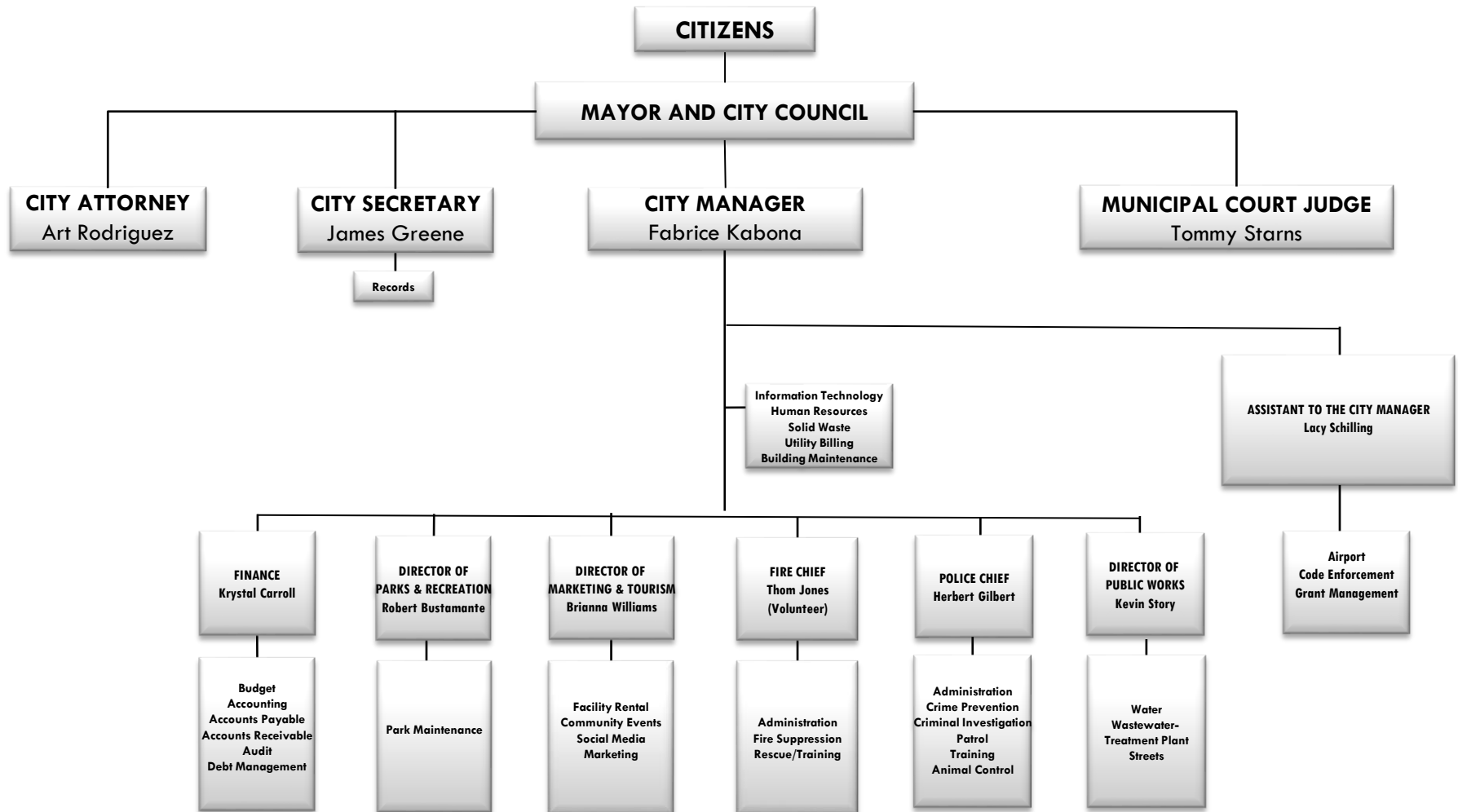


**Councilmember Brady Taylor**



# FY 2023-2024 Organizational Chart

## City of Madisonville





Adopted 2023/2024

## City of Madisonville Personnel Schedule

General Administration	Position	Adopted 22/23	Adopted 23/24
	City Manager	1	1
	Finance Director	1	1
	City Secretary	1	1
	Assistant to the City Manager	1	1
	Human Resources/Accounting Clerk	1	1
	PT Administrative Assistant	-	0.5
	Building Maintenance	1	1
	<b>TOTAL</b>	<b>6</b>	<b>6.5</b>
Municipal Court	Position	Adopted 22/23	Adopted 23/24
	Judge	1	1
	Court Clerk	1	1
	<b>TOTAL</b>	<b>2</b>	<b>2</b>
Streets	Position	Adopted 22/23	Adopted 23/24
	Street Superintendent	1	1
	Street Maintenance Worker	4	5
	<b>TOTAL</b>	<b>5</b>	<b>6</b>
Parks	Position	Adopted 22/23	Adopted 23/24
	Parks Director	1	1
	Parks Maintenance Worker	3	3
	<b>TOTAL</b>	<b>4</b>	<b>4</b>
Police	Position	Adopted 22/23	Adopted 23/24
	Police Chief	1	1
	Captain	1	1
	Lieutenant	1	1
	Sergeant	3	3
	Police Officer	5	6
	CID Administrative Assistant	1	1
	Administrative Assistant	1	1
	<b>TOTAL</b>	<b>13</b>	<b>14</b>



Adopted 2023/2024

## City of Madisonville Personnel Schedule

Animal Control	Position	Adopted 22/23	Adopted 23/24
	Animal Control Officer	1	1
	PT Kennel Technician	0.5	0.5
	<b>TOTAL</b>	<b>1.5</b>	<b>1.5</b>
<b>GENERAL FUND TOTAL</b>		<b>31.5</b>	<b>34</b>

Hotel-Motel	Position	Adopted 22/23	Adopted 23/24
	Marketing & Tourism Director	1	1
	<b>TOTAL</b>	<b>1</b>	<b>1</b>
	<b>HOT FUND TOTAL</b>	<b>1</b>	<b>1</b>

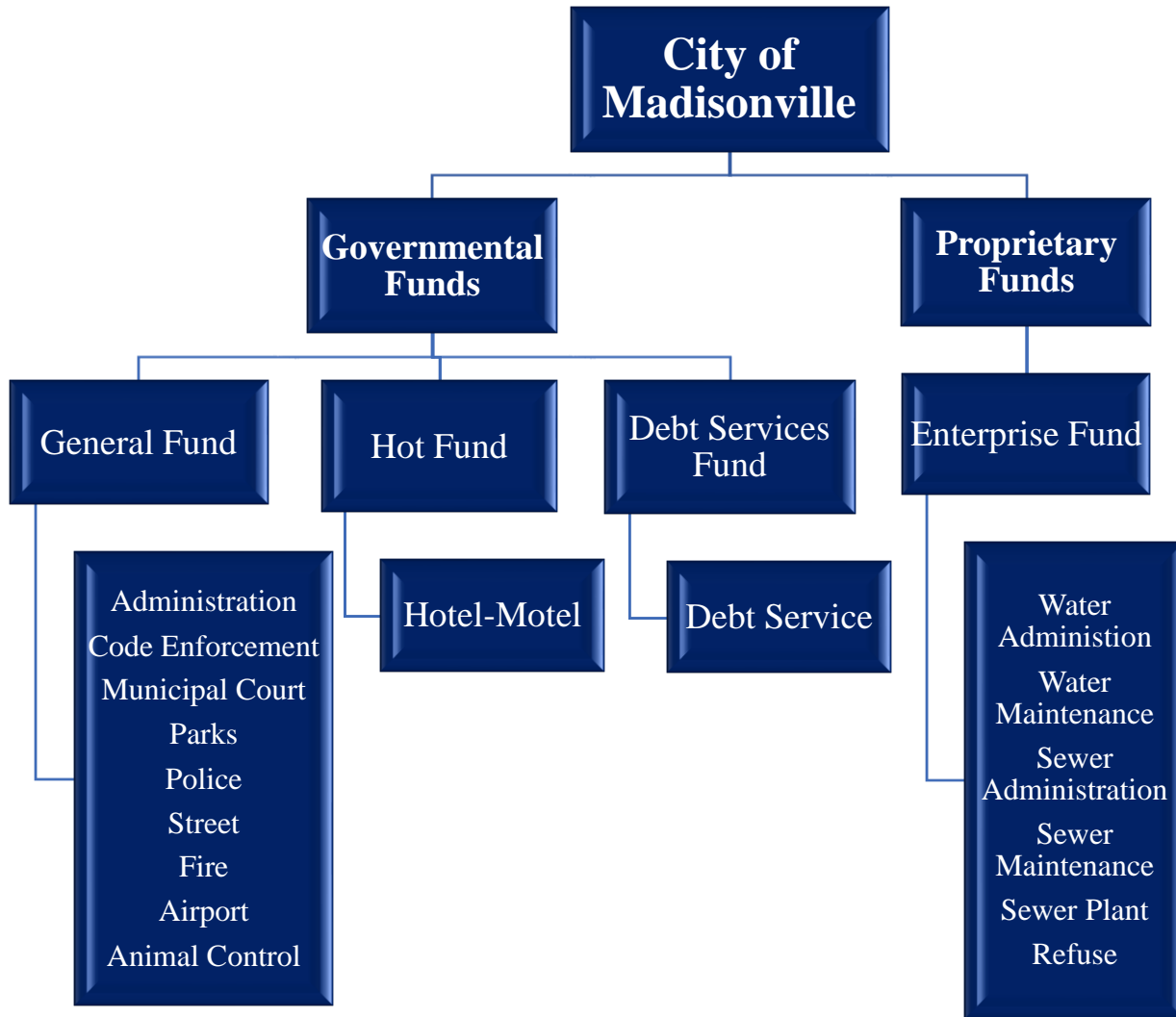
Water	Position	Adopted 22/23	Adopted 23/24
	Public Works Director	1	1
	Maintenance Worker	6	6
	<b>TOTAL</b>	<b>7</b>	<b>7</b>

Waste Water	Position	Adopted 22/23	Adopted 23/24
	Wastewater Superintendent	1	1
	Maintenance Worker	2	2
	<b>TOTAL</b>	<b>3</b>	<b>3</b>
<b>ENTERPRISE FUND TOTAL</b>		<b>10</b>	<b>10</b>

<b>GRAND TOTAL</b>	<b>42.5</b>	<b>45</b>
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# FUND STRUCTURE

## Fund Structure - City of Madisonville



# **CITYWIDE 2023/2024 BUDGET**



**City of Madisonville**

2023-2024

Budget Department Summary

	2021-2022	2022-2023	2023-2024	Change	
	Budget	Budget	Budget	\$ Amount	%
<b>General Fund Revenue</b>	<b>4,170,890</b>	<b>4,077,923</b>	<b>4,427,437</b>	349,514	9%
<b>General Fund Expense</b>					
General Admin	1,308,907	867,478	1,057,551	190,072	22%
Animal Control	83,266	94,965	103,647	8,682	9%
Code Enforcement	83,226	102,833	82,579	(20,254)	-20%
Airport	134,399	151,212	115,071	(36,140)	-24%
Fire Department	222,977	276,573	249,363	(27,210)	-10%
Court	82,572	99,975	99,034	(941)	-1%
Parks	296,609	370,017	362,634	(7,383)	-2%
Police Department	1,199,228	1,218,287	1,260,192	41,905	3%
Street	699,546	896,583	947,996	51,413	6%
Debt Services	-	-	149,370	149,370	
<b>Total Expense</b>	<b>4,110,730</b>	<b>4,077,923</b>	<b>4,427,437</b>	349,514	9%
<b>Net</b>	<b>60,160</b>	<b>0</b>	<b>0</b>		
<b>Debt Service Fund Revenue</b>	<b>306,715</b>	<b>-</b>	<b>150,000</b>	150,000	
<b>Debt Service Fund Expense</b>	<b>306,715</b>	<b>307,852</b>	<b>313,906</b>	6,054	2%
<b>Net</b>	<b>-</b>	<b>(307,852)</b>	<b>(163,906)</b>		
<b>Hot Fund Revenue</b>	<b>130,750</b>	<b>178,150</b>	<b>169,400</b>	(8,750)	-5%
<b>Hot Fund Expense</b>	<b>116,041</b>	<b>137,692</b>	<b>157,477</b>	19,786	14%
<b>Net</b>	<b>14,709</b>	<b>40,458</b>	<b>11,923</b>		
<b>Enterprise Fund Revenue</b>	<b>2,844,893</b>	<b>2,847,448</b>	<b>3,247,448</b>	400,000	14%
<b>Enterprise Fund Expense</b>					
Water Admin	518,085	450,767	685,591	234,825	52%
Water Maintenance	515,897	602,154	695,283	93,129	15%
Sewer Admin	129,891	127,482	127,310	(172)	0%
Sewer Maintenance	303,328	223,050	215,694	(7,356)	-3%
Sewer Plant	373,209	426,972	456,082	29,110	7%
Refuse Collection	737,200	717,800	718,000	200	0.03%
Debt Services	-	-	47,966	47,966	
Debt Payment	207,992	299,222	300,234	1,012	0.3%
<b>Total Expense</b>	<b>2,785,601</b>	<b>2,847,447</b>	<b>3,246,161</b>	398,714	14%
<b>Net</b>	<b>59,292</b>	<b>1</b>	<b>1,287</b>		

# **GENERAL FUND**

# GENERAL FUND



## ADMINISTRATION

### Department Narrative

This department includes all expenditures related to the administration of the City. It encompasses resident assistance, inter-governmental relations, legislative advocacy, and grant and special project oversight. Administration maintains the official city documents, records and financial accounts, as well as, the Human Resource responsibilities for payroll, insurance and retirement program. This department is funded entirely by the General Fund.

### Objectives

Continue the development of personnel and improve productivity through training; continue to implement policies for better internal control of cash management; continue the implementation of an effective cost accounting system to facilitate the proper and accurate allocation of all expenditures, through the development of computer record keeping systems; continue upgrading our IT security through equipment, programs and employee training.

**10 -GENERAL FUND**  
**GENERAL ADMINISTRATION**  
**DEPARTMENTAL EXPENDITURES**

	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>PERSONAL SERVICES</b>					
10-20-800 Salaries	130,406	137,382	185,365	161,573	173,768
10-20-801 Retirement	12,497	12,510	18,018	14,283	13,640
10-20-803 Insurance	21,616	21,197	27,906	24,149	22,410
10-20-804 Social Security	11,022	12,418	14,180	12,360	12,064
10-20-806 Unemployment Tax	1,008	75	756	605	27
10-20-808 Workers Comp.	2,996	952	952	1,047	10,487
<b>TOTAL PERSONAL SERVICES</b>	<b>179,545</b>	<b>184,535</b>	<b>247,177</b>	<b>214,017</b>	<b>232,396</b>
<b>SUPPLIES</b>					
10-20-810 Office Supplies	5,137	3,322	4,000	6,880	6,500
10-20-811 Postage	716	424	1,500	1,000	1,500
10-20-812 Election Expenses	3,071	-	-	3,500	11,500
10-20-813 Motor Vehicle Fuel	98	-	1,000	-	-
10-20-819 Misc. Other	54,546	9,800	20,000	20,000	10,000
10-20-819.1 COVID 19	11,507	(60)	-	-	-
10-20-819.2 American Rescue Plan	-	118,594	510,756	-	-
10-20-819.3 Severe Weather 21 Mar	-	31,730	33,451	-	-
<b>TOTAL SUPPLIES</b>	<b>75,075</b>	<b>163,810</b>	<b>570,707</b>	<b>31,380</b>	<b>29,500</b>
<b>CONTRACTED SERVICES</b>					
10-20-820 Telephone	3,317	3,642	3,226	3,000	4,500
10-20-821 Travel/School/ Dues	5,359	2,838	5,000	9,500	9,500
10-20-821.1 Council Conference	-	1,312	6,000	6,000	7,800
10-20-821.1 Council Retreat	-	7,500	7,500	9,000	10,000
10-20-822 Advertising	90	248	1,000	500	500
10-20-822.1 Advertising - Legal Notices	1,925	1,193	1,000	2,500	2,500
10-20-823 Utilities	11,779	13,948	11,500	12,500	13,000
10-20-824 Tax Service	51,503	54,185	46,000	63,380	65,000
10-20-826 Legal & Professional	36,406	61,983	48,000	45,000	58,000
10-20-827 Codifications/Ordinances	1,664	1,844	5,000	5,325	4,012
10-20-827.1 Planning & Zoning					40,000
10-20-828 Audit Services	17,062	19,164	12,000	24,000	35,000
10-20-829 Auto Reimbursement	4,361	3,669	3,700	6,000	6,000
10-20-830 Insurance(Gen. Liab.)	14,053	16,151	16,151	17,766	19,543
10-20-852 Soil Conservation	400	400	400	400	400
10-20-857 Economic Development	10,000	10,000	10,000	10,000	10,000
10-20-880 Health Resource Center	10,000	10,000	10,000	10,000	10,000
10-20-883 Senior Meals	15,000	15,000	15,000	15,000	15,000
10-20-885 4th of July Celebration	8,281	24,498	24,300	20,000	25,000
10-20-887 Sales Tax Rebate	318,486	398,392	385,000	300,000	400,000
10-20-889 PHI Services	2,560	2,950	2,950	2,950	3,050
10-20-889.1 Hiring Services	-	25,809	30,000	500	850
10-20-889.2 Hazmap Intermodal Grant M:	-	6,500	6,500	-	-
<b>TOTAL CONTRACTED SERVICES</b>	<b>512,246</b>	<b>681,226</b>	<b>651,227</b>	<b>563,321</b>	<b>739,655</b>
<b>MAINTENANCE</b>					
10-20-890 Building Maintenance	5,738	6,467	7,000	6,000	6,000
10-20-892 Office Equipment Maintenance	41,329	40,119	56,000	50,000	50,000
<b>TOTAL MAINTENANCE</b>	<b>47,067</b>	<b>46,586</b>	<b>64,000</b>	<b>56,000</b>	<b>56,000</b>
<b>CAPITAL OUTLAY</b>					
10-20-900 Capital-	43,278	8,296	3,000	2,760	-
10-20-901 Church Building	1,605	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>44,883</b>	<b>8,296</b>	<b>3,000</b>	<b>2,760</b>	<b>-</b>
<b>TOTAL GENERAL ADMINISTRATION</b>	<b>858,816</b>	<b>1,084,453</b>	<b>1,536,111</b>	<b>867,478</b>	<b>1,057,551</b>

# GENERAL FUND



## Animal Control

### Department Narrative

Animal Control works closely with residents to obtain and encourage continued compliance with city and state laws. The main focus is on domestic animals, with the employment of a full-time Animal Control Officer (ACO) and a part-time Kennel Technician. Staff also organizes low cost veterinarian services and adoption events periodically that assist in controlling the growing population of stray animals in the city.

### Objectives

Ensure prompt response to and mitigation of dangerous animal incidents; protect and rehabilitate injured or neglected animals; manage and monitor animal populations to prevent zoonotic diseases; promote education on pet care and responsible ownership; reduce stray animal populations and reunite pets with owners; address issues related to nuisance animals; Build partnerships with relevant stakeholders for better outcomes; promote compliance with pet microchipping; manage resources efficiently and responsibly; invest in training and development for animal control personnel.

**10 -GENERAL FUND  
ANIMAL CONTROL  
DEPARTMENTAL EXPENDITURES**

	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>PERSONAL SERVICES</b>					
10-25-800 Salaries	31,789	40,195	41,158	50,020	54,721
10-25-801 Retirement	2,568	3,129	4,292	3,321	3,278
10-25-802 Overtime	643	1,253	3,000	3,150	3,000
10-25-803 Insurance	9,258	9,599	9,302	9,659	11,205
10-25-804 Social Security	2,486	3,148	3,378	4,067	4,416
10-25-806 Unemployment Tax	391	114	504	484	18
10-25-808 Workers Comp.	1,306	1,146	1,071	1,261	1,012
<b>TOTAL PERSONAL SERVICES</b>	<b>48,442</b>	<b>58,583</b>	<b>62,705</b>	<b>71,962</b>	<b>77,650</b>
<b>SUPPLIES</b>					
10-25-810 Office Supplies	-	26	100	450	450
10-25-813 Motor Vehicle Fuel	1,875	3,518	1,800	3,000	3,000
10-25-814 Uniforms	34	-	300	300	300
10-25-815 Kennels/Veterinary	14,472	15,220	14,400	14,400	18,000
10-25-816 Microchips	-	250	-	1,500	-
10-25-819 Misc. Other	95	234	-	200	-
<b>TOTAL SUPPLIES</b>	<b>16,476</b>	<b>19,248</b>	<b>16,600</b>	<b>19,850</b>	<b>21,750</b>
<b>CONTRACTED SERVICES</b>					
10-25-820 Telephone	628	531	700	700	700
10-25-821 Travel, School & Dues	-	-	-	-	1,000
10-25-830.1 Ins. (Fleet)	761	866	761	952	1,047
<b>TOTAL CONTRACTED SERVICES</b>	<b>1,389</b>	<b>1,396</b>	<b>1,461</b>	<b>1,652</b>	<b>2,747</b>
<b>MAINTENANCE</b>					
10-25-894 Motor Veh. Maintenance	1,991	2,129	1,500	1,500	1,500
<b>TOTAL MAINTENANCE</b>	<b>1,991</b>	<b>2,129</b>	<b>1,500</b>	<b>1,500</b>	<b>1,500</b>
<b>CAPITAL OUTLAY</b>					
10-25-900 Capital	-	6,494	1,000	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>6,494</b>	<b>1,000</b>	<b>-</b>	<b>-</b>
<b>TOTAL ANIMAL CONTROL</b>	<b>68,298</b>	<b>87,851</b>	<b>83,266</b>	<b>94,964</b>	<b>103,647</b>

# GENERAL FUND



## Code Enforcement

### Department Narrative

Code Enforcement seeks to achieve compliance with the property maintenance codes contained within the adopted International Property Maintenance Code (IPMC) and the Madisonville Code of Ordinances. IPMC outlines minimum standards on existing structures and properties in both residential and commercial properties within the City. Code Enforcement seeks adherence of these standards which assist in eliminating unhealthy and unsanitary living and working conditions within the City. Their efforts help maintain property values in the City.

### Objectives

Ensure adherence to building, zoning, and property codes; identify and rectify violations posing risks to safety and health; preserve and revitalize communities by addressing blight; enforce land use and zoning regulations; tackle nuisances to improve quality of life; educate residents and promote compliance; build positive relationships and address concerns; regularly inspect properties for violations; ensure impartial and equitable enforcement; enforce codes in compliance with laws and due process.



**10 -GENERAL FUND  
CODE ENFORCEMENT  
DEPARTMENTAL EXPENDITURES**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	2023-2024 BUDGET
<b>PERSONAL SERVICES</b>					
10-30-800 Salaries	44,022	15,054	45,388	57,253	30,900
10-30-801 Retirement	4,250	1,831	4,412	5,061	2,432
10-30-803 Insurance	9,258	2,433	9,302	14,972	5,602
10-30-804 Social Security	3,288	1,211	3,472	4,380	2,364
10-30-806 Unemployment Tax	252	-	252	375	5
10-30-808 Workers Comp	236	217	217	239	628
<b>TOTAL PERSONAL SERVICES</b>	<b>61,306</b>	<b>20,746</b>	<b>63,043</b>	<b>82,280</b>	<b>41,931</b>
<b>SUPPLIES</b>					
10-30-810 Office Supplies	908	128	1,000	6,000	3,000
10-30-811 Postage	698	450	1,500	1,000	1,000
10-30-813 Motor Vehicle Fuel	1,777	3,358	3,247	3,000	3,000
10-30-814 Uniforms	34	-	200	200	200
10-30-819 Misc. Other	-	-	50	-	500
<b>TOTAL SUPPLIES</b>	<b>3,417</b>	<b>3,936</b>	<b>5,997</b>	<b>10,200</b>	<b>7,700</b>
<b>CONTRACTED SERVICES</b>					
10-30-820 Telephone	917	704	900	900	900
10-30-821 Travel, School , Dues	1,309	1,706	1,000	1,500	1,500
10-30-822 Advertising	-	-	1,000	500	500
10-30-824 Contract Services	-	4,155	5,000	-	20,000
10-30-826 Legal & Professional	694	566	1,000	500	500
10-30-830 Ins. (Liability	-	-	-	-	-
10-30-830.1 Ins. (Fleet)	761	866	866	953	1,048
10-30-850 Demolition	800	-	10,000	5,000	7,000
<b>TOTAL CONTRACTED SERVICE</b>	<b>4,481</b>	<b>7,996</b>	<b>19,766</b>	<b>9,353</b>	<b>31,448</b>
<b>MAINTENANCE</b>					
10-30-894 Motor Vehicle Maintenance	22	2,397	1,000	1,000	1,500
<b>TOTAL MAINTENANCE</b>	<b>22</b>	<b>2,397</b>	<b>1,000</b>	<b>1,000</b>	<b>1,500</b>
<b>CAPITAL OUTLAY</b>					
10-30-900 Capital	-	147	147	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>-</b>	<b>147</b>	<b>147</b>	<b>-</b>	<b>-</b>
<b>TOTAL CODE ENFORCEMENT</b>	<b>69,226</b>	<b>35,222</b>	<b>89,953</b>	<b>102,833</b>	<b>82,579</b>

# GENERAL FUND



## Airport

### Department Narrative

Madisonville Municipal Airport provides services to general aviation aircraft owners and operators. The airport property accommodates one runway designated 1/19 with asphalt surface measuring 3,202 by 50 feet, hangar access taxiways, aircraft fueling, and aircraft tie-downs. The airport covers an area of 40 acres of land owned by the City of Madisonville.

### Objectives

Prioritize safety, security, and regulatory compliance; optimize operations and enhance customer service; drive economic growth and attract new stakeholders; ensure effective emergency response; manage resources responsibly; utilize technology for improved operations; foster positive community relations; and search and apply for grants.

**10 -GENERAL FUND**  
**AIRPORT**  
**DEPARTMENTAL EXPENDITURES**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	2023-2024 BUDGET
<b>PERSONAL SERVICES</b>					
10-35-800 Salaries	3,915	3,971	3,955	4,118	4,241
10-35-801 Retirement	377	358	414	364	334
10-35-802 Overtime	-	-	300	-	-
10-35-803 Insurance	926	883	930	966	1,120
10-35-804 Social Security	238	229	325	315	324
10-35-806 Unemployment	-	-	25	24	1
<b>TOTAL PERSONAL SERVICES</b>	<b>5,456</b>	<b>5,440</b>	<b>5,949</b>	<b>5,787</b>	<b>6,021</b>
<b>SUPPLIES</b>					
10-35-816 Chemicals	-	-	200	-	250
10-35-819 Other	16	59	250	20	-
<b>TOTAL SUPPLIES</b>	<b>16</b>	<b>59</b>	<b>450</b>	<b>20</b>	<b>250</b>
<b>CONTRACTED SERVICES</b>					
10-35-821 Travel, Schools, Dues	100	-	-	1,000	1,000
10-35-823 Utilities	2,573	2,646	3,500	2,250	2,250
10-35-826 Legal & Professional	3,739	2,569	3,000	2,000	2,000
10-35-830 Insurance(Gen. Liab)	868	868	6,000	955	1,051
10-35-831 Airport Ramp Grant	12,035	3,625	60,000	60,000	60,000
10-35-832 Fuel	48,167	60,622	70,165	40,000	40,000
10-35-880 Airport CIP Grant	-	-	15,000	-	-
10-35-887 Airport CIP Grant (1.5m)	-	-	-	36,700	-
10-35-887.1 Airport Lighting Grant (700k)	6,495	-	-	-	-
10-35-888 Credit Card Fees	2,538	3,000	2,500	2,500	2,500
<b>TOTAL CONTRACTED SERVICES</b>	<b>76,515</b>	<b>73,330</b>	<b>160,165</b>	<b>145,405</b>	<b>108,801</b>
<b>MAINTENANCE</b>					
10-35-890 Building Maintenance	-	54	100	-	-
<b>TOTAL MAINTENANCE</b>	<b>-</b>	<b>54</b>	<b>100</b>	<b>-</b>	<b>-</b>
<b>TOTAL AIRPORT</b>	<b>81,987</b>	<b>78,883</b>	<b>166,664</b>	<b>151,212</b>	<b>115,071</b>

# GENERAL FUND



## Fire Department

### Department Narrative

The Fire Department is an all-volunteer department, it organizes and directs all functions of the Madisonville Fire Department. Activities include all communications, coordination of emergency services, and interaction with outside agencies. The Madisonville Fire Department responds to fires, rescues, vehicle accidents, hazardous material incidents, facility fire inspections and performs public fire safety education.

### Objectives

Educate on fire safety and prevent fires; swiftly respond to fires and emergencies; provide emergency medical care; manage hazardous materials and disasters; train firefighters and maintain equipment; engage with the community and enforce fire codes; analyze incident data for improved efficiency; manage resources efficiently; and prioritize firefighter well-being.

**10 -GENERAL FUND  
FIRE  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>PERSONAL SERVICES</b>					
10-40-801 Retirement	5,201	17,184	13,400	13,400	13,400
10-40-803 Other Insurance	5,131	4,064	4,064	2,762	2,762
10-40-808 Workers Comp	2,995	3,242	3,242	3,566	1,002
<b>TOTAL PERSONAL SERVICES</b>	<b>13,327</b>	<b>24,490</b>	<b>20,706</b>	<b>19,728</b>	<b>17,164</b>
<b>SUPPLIES</b>					
10-40-810 Office Supplies	109	155	200	100	100
10-40-811 Postage	220	376	350	300	300
10-40-813 Motor Vehicle Fuel	3,382	5,524	5,243	4,500	4,500
10-40-814 Clothing & Uniform	58,025	385	30,000	32,000	45,000
10-40-817 Tools & Loose Gear	2,136	672	7,500	3,000	4,000
10-40-819 Misc. Supplies	86	1,786	295	300	500
<b>TOTAL SUPPLIES</b>	<b>63,958</b>	<b>8,898</b>	<b>43,588</b>	<b>40,200</b>	<b>54,400</b>
<b>CONTRACTED SERVICES</b>					
10-40-820 Telephone	2,639	3,125	2,500	2,900	3,500
10-40-821 Travel/School, Dues	640	6,259	6,000	6,000	6,000
10-40-823 Utilities	(42,031)	9,803	8,500	7,500	8,000
10-40-826 Legal & Professional	-	-	350	-	-
10-40-828 Auto Reimbursement	10,000	12,000	12,000	12,000	12,000
10-40-829 Fireman Salaries	19,992	19,998	20,000	20,000	25,000
10-40-830 Insurance (Gen. Liab)	3,737	4,295	4,295	4,724	5,000
10-40-830.1 Insurance (Fleet)	5,938	7,637	7,637	8,401	8,000
10-40-845 Length of Service	2,825	575	4,975	5,000	5,000
10-40-849 Cell Phone Dispatch	948	-	-	1,000	1,000
10-40-850 Subscriber/User Fees BVWACS					8,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>4,688</b>	<b>63,691</b>	<b>66,257</b>	<b>67,525</b>	<b>72,000</b>
<b>MAINTENANCE</b>					
10-40-890 Building Maintenance	5,122	4,990	4,000	4,000	20,000
10-40-891 Equipment Maint	7,465	7,877	6,000	6,000	6,000
10-40-893 Radio Maintenance	11,533	337	8,000	8,000	8,000
10-40-894 Motor Vehicle Maint	9,797	1,432	-	45,000	45,000
<b>TOTAL MAINTENANCE</b>	<b>33,917</b>	<b>14,637</b>	<b>18,000</b>	<b>63,000</b>	<b>79,000</b>
<b>CAPITAL OUTLAY</b>					
10-40-900 Capital-Equipment	4,113	22,507	259	7,250	26,799
10-40-901 Capital-Fire Truck	78,870	78,870	78,870	78,870	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>82,983</b>	<b>101,377</b>	<b>79,129</b>	<b>86,120</b>	<b>26,799</b>
<b>TOTAL FIRE</b>	<b>198,873</b>	<b>213,092</b>	<b>227,679</b>	<b>276,573</b>	<b>249,363</b>

# GENERAL FUND



## Municipal Court

### Department Narrative

The Madisonville Municipal Court is a statutory court created by the Texas Legislature. It has exclusive criminal jurisdiction over Class C misdemeanor charges filed by the Police Department, Fire Marshal and Code Enforcement. These include charges filed under the Texas Transportation Code, Penal Code, Alcoholic Beverage Code, Health and Safety Code, Education Code and Madisonville Code of Ordinances.

### Objectives

Ensure equal access to the legal system; streamline operations and reduce delays; maintain impartiality in case resolution; enforce local laws and court orders; promote alternatives to litigation; educate the community and improve understanding; leverage technology for efficiency; manage fines and fees responsibly; maintain transparency and accountability; enhance staff skills and processes; and manage resources prudently.

**10 -GENERAL FUND  
MUNICIPAL COURT  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>PERSONAL SERVICES</b>					
10-50-800 Salaries	38,984	46,449	40,251	57,024	59,062
10-50-801 Retirement	1,598	1,958	3,912	2,896	2,681
10-50-803 Insurance	4,629	6,022	4,651	9,659	11,205
10-50-804 Social Security	3,082	3,517	3,079	4,362	4,518
10-50-806 Unemployment Tax	504	10	378	484	18
10-50-808 Workers Comp.	-	-	-	-	-
<b>TOTAL PERSONAL SERVICES</b>	<b>48,797</b>	<b>57,957</b>	<b>52,272</b>	<b>74,425</b>	<b>77,484</b>
<b>SUPPLIES</b>					
10-50-810 General Office Supplies	3,293	768	1,500	1,500	1,500
10-50-811 Postage	148	169	500	250	250
10-50-819 Other Supplies	708	75	300	300	300
<b>TOTAL SUPPLIES</b>	<b>4,149</b>	<b>1,011</b>	<b>2,300</b>	<b>2,050</b>	<b>2,050</b>
<b>CONTRACTED SERVICES</b>					
10-50-820 Telephone Services	2,639	3,125	3,000	3,000	4,000
10-50-821 Travel/School, Dues	403	764	1,000	1,000	1,000
10-50-826 Legal & Professional Services	7,090	7,339	10,000	10,000	10,000
10-50-827 MVBA Collection Fees	-	-	10,000	-	-
<b>TOTAL CONTRACTED SERVICES</b>	<b>10,132</b>	<b>11,227</b>	<b>24,000</b>	<b>14,000</b>	<b>15,000</b>
<b>MAINTENANCE</b>					
10-50-892 Office Equipment Maintenance	2,497	4,211	4,428	9,500	4,500
<b>TOTAL MAINTENANCE</b>	<b>2,497</b>	<b>4,211</b>	<b>4,428</b>	<b>9,500</b>	<b>4,500</b>
<b>TOTAL MUNICIPAL COURT</b>	<b>65,575</b>	<b>74,406</b>	<b>83,000</b>	<b>99,975</b>	<b>99,034</b>



# GENERAL FUND



## Parks

### Department Narrative

The Parks Department is responsible for the administration, coordination, and implementation of diverse projects and programs associated with the City of Madisonville's park land. This includes: parks, athletic field, and public grounds maintenance, mowing and beautification, playground maintenance, pesticide application, park irrigation, seeding and fertilization.

### Objectives

Ensure equitable access to well-maintained parks; keep parks clean and attractive; preserve natural resources and promote sustainability; ensure visitor well-being; improve park amenities as needed; create inclusive spaces; and manage resources effectively.

**10 -GENERAL FUND  
PARK  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>PERSONAL SERVICES</b>					
10-60-800 Salaries	105,244	123,556	125,655	148,091	156,859
10-60-801 Retirement	10,495	11,436	12,602	13,463	13,155
10-60-802 Overtime	6,778	8,769	9,000	4,200	10,000
10-60-803 Insurance	26,848	33,474	31,627	42,501	49,302
10-60-804 Social Security	8,209	9,562	9,919	11,650	12,788
10-60-806 Unemployment Tax	866	24	1,361	1,065	40
10-60-808 Workers Comp.	1,485	2,679	2,679	2,947	2,590
<b>TOTAL PERSONAL SERVICES</b>	<b>159,925</b>	<b>189,501</b>	<b>192,843</b>	<b>223,917</b>	<b>244,734</b>
<b>SUPPLIES</b>					
10-60-810 Office Supplies	13	222	125	250	250
10-60-813 Motor Vehicle Fuel	5,086	8,464	8,000	6,500	7,000
10-60-814 Uniforms	893	1,276	1,500	1,500	1,500
10-60-816 Chemicals	1,674	145	700	700	3,000
10-60-817 Minor Tools	41	26	250	250	250
10-60-818 Safety Supplies	439	50	400	400	400
10-60-xxx Inmate Meals	-	-	-	2,000	-
10-60-819 Misc. Supplies	498	389	1,000	1,000	1,000
<b>TOTAL SUPPLIES</b>	<b>8,644</b>	<b>10,573</b>	<b>11,975</b>	<b>12,600</b>	<b>13,400</b>
<b>CONTRACTED SERVICES</b>					
10-60-823 Park Utilities	19,213	23,757	22,000	20,000	22,500
10-60-880 Equipment Rental	-	-	200	-	-
<b>TOTAL CONTRACTED SERVICES</b>	<b>19,213</b>	<b>23,757</b>	<b>22,200</b>	<b>20,000</b>	<b>22,500</b>
<b>MAINTENANCE</b>					
10-60-890 Building Maintenance	3,544	4,443	4,000	4,000	5,000
10-60-891 Equipment Maintenance	3,336	2,009	5,000	5,000	5,000
10-60-894 Motor Vehicle Maintenance	3,226	2,623	3,500	3,500	3,000
10-60-897 Park Maintenance	10,152	14,789	21,789	45,000	40,000
Park Maintenance - Insurance Claims	-	-	-	-	-
<b>TOTAL MAINTENANCE</b>	<b>20,258</b>	<b>23,864</b>	<b>34,289</b>	<b>57,500</b>	<b>53,000</b>
<b>CAPITAL OUTLAY</b>					
10-60-900 Capital	31,347	38,035	39,000	49,000	29,000
10-60-901 Capital Improvements	-	-	5,000	7,000	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>31,347</b>	<b>38,035</b>	<b>44,000</b>	<b>56,000</b>	<b>29,000</b>
<b>TOTAL PARK</b>	<b>239,387</b>	<b>285,730</b>	<b>305,307</b>	<b>370,017</b>	<b>362,634</b>

# GENERAL FUND



## Police

### Department Narrative

The Police Department is tasked with providing law enforcement and crime prevention services for citizens and visitors to the City of Madisonville. This is done through frequent and random patrols throughout the city by police officers, traffic enforcement, criminal investigations and community outreach events. The department participates in many community outreach and crime prevention/education events such as National Night Out. The police department also investigates criminal activity within the city and prepares cases for prosecution with the Madison County District Attorney's Office.

### Objectives

Ensure community safety and security; proactively deter and reduce crime; uphold and enforce the law; promote safe roadways; foster positive community relationships; manage emergencies and crises; ensure impartial treatment; collaborate for mental health support; keep officers well-trained; prioritize accountability and de-escalation; analyze crime data for efficiency; and manage resources effectively.

**10 -GENERAL FUND  
POLICE  
DEPARTMENTAL EXPENDITURES**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	2023-2024 BUDGET
<b>PERSONAL SERVICES</b>					
10-70-800 Salaries	632,883	683,411	684,502	696,163	751,427
10-70-801 Retirement	66,523	66,439	69,450	64,325	62,055
10-70-802 Overtime	32,573	35,622	32,000	31,500	36,000
10-70-803 Insurance	110,350	111,978	130,229	127,987	156,869
10-70-804 Social Security	49,023	53,326	54,659	58,268	60,321
10-70-806 Unemployment Tax	3,717	422	3,528	3,207	126
10-70-808 Workers Comp.	16,948	14,449	13,893	15,894	15,738
<b>TOTAL PERSONAL SERVICES</b>	<b>912,017</b>	<b>965,648</b>	<b>988,262</b>	<b>997,344</b>	<b>1,082,536</b>
<b>SUPPLIES</b>					
10-70-810 General Office Supplies	4,159	1,773	5,000	3,000	3,000
10-70-811 Postage	298	265	300	300	300
10-70-813 Motor Vehicle Fuel	25,881	46,906	45,500	35,000	35,000
10-70-814 Clothing Supplies	2,693	3,749	6,000	5,000	5,000
10-70-819 Other	1,045	678	1,000	100	250
<b>TOTAL SUPPLIES</b>	<b>34,076</b>	<b>53,371</b>	<b>57,800</b>	<b>43,400</b>	<b>43,550</b>
<b>CONTRACTED SERVICES</b>					
10-70-820 Telephone	7,222	7,759	8,000	8,000	7,500
10-70-821 Travel/Schools/Dues	3,455	2,647	4,000	4,000	4,000
10-70-821.1 Police State Education Fund	-	1,333	2,500	2,500	1,250
10-70-822 Advertising	-	150	200	100	-
10-70-823 Utilities	7,138	8,686	6,500	6,000	7,000
10-70-824 Gun Range	548	1,078	1,000	1,000	2,000
10-70-826 Legal & Professional Fees	1,000	695	5,000	1,000	1,000
10-70-830 Insurance (Gen. Liab.)	10,286	12,455	12,455	13,700	15,070
10-70-830.1 Insurance (Fleet)	11,691	13,298	13,298	14,628	16,090
10-70-882 Drug Testing	75	100	100	100	100
10-70-883 Subscriber/User Fees BVWACS					5,500
<b>TOTAL CONTRACTED SERVICES</b>	<b>41,415</b>	<b>48,201</b>	<b>53,053</b>	<b>51,028</b>	<b>59,511</b>
<b>MAINTENANCE</b>					
10-70-890 Building Maintenance	3,663	2,587	2,000	2,000	2,000
10-70-892 Office Equipment Maintenance	21,355	27,529	28,000	30,000	30,000
10-70-893 Radio Maintenance	9,837	7	6,000	-	-
10-70-894 Motor Vehicle Maintenance	33,228	40,261	25,000	25,000	30,000
10-70-895 K-9 Maintenance	-	-	-	-	-
<b>TOTAL MAINTENANCE</b>	<b>68,083</b>	<b>70,383</b>	<b>61,000</b>	<b>57,000</b>	<b>62,000</b>
<b>CAPITAL OUTLAY</b>					
10-70-900 Capital-Vehicles (Lease/Purchase)	13,745	49,660	37,657	44,554	-
10-70-901 Gun Range	305	-	-	-	-
10-70-902 Capital	17,310	7,330	17,500	7,529	12,595
10-70-903 Police Cameras	-	-	-	-	-
10-70-904 Computers, Laptop, Ticket	4,200	17,975	30,512	12,537	-
10-70-905 Equipment	4,895	4,985	4,895	4,895	-
10-70-906 Incode Software	-	-	-	-	-
10-70-907 Equipment-Special Response	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>40,455</b>	<b>79,950</b>	<b>90,564</b>	<b>69,515</b>	<b>12,595</b>
<b>TOTAL POLICE</b>	<b>1,096,045</b>	<b>1,217,553</b>	<b>1,250,678</b>	<b>1,218,287</b>	<b>1,260,192</b>

# GENERAL FUND



## Streets Department

### Department Narrative

The Streets Department strives to make all roadways and alleys safe, by endeavoring to excel in the preventative maintenance and routine repair of all paved surfaces in the City of Madisonville.

### Objectives

Ensure safe and functional roads; manage winter weather challenges; extend road life with preventive maintenance; maintain signage; keep streets clean and debris-free; ensure safe pedestrian walkways; comply with disability access standards; enhance safety in residential areas; and manage resources efficiently.

**10 -GENERAL FUND****STREET****DEPARTMENTAL EXPENDITURES**

	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
<b>PERSONAL SERVICES</b>					
10-80-800 Salaries	170,916	159,374	172,759	197,487	234,284
10-80-801 Retirement	14,257	13,337	17,570	18,200	18,843
10-80-802 Overtime	1,040	2,748	8,000	8,400	5,000
10-80-803 Insurance	53,233	45,599	48,836	50,712	70,031
10-80-804 Social Security	12,854	11,973	13,828	15,750	18,317
10-80-806 Unemployment Tax	1,260	33	1,323	1,513	65
10-80-808 Workers Comp.	7,894	6,493	6,493	7,142	3,456
<b>TOTAL PERSONAL SERVICES</b>	<b>261,454</b>	<b>239,557</b>	<b>268,809</b>	<b>299,204</b>	<b>349,996</b>
<b>SUPPLIES</b>					
10-80-810 Office Supplies	379	597	750	400	400
10-80-811 Postage	2,216	2,143	2,000	1,650	2,000
10-80-813 Motor Vehicle Fuel	7,142	12,358	12,000	10,000	10,000
10-80-814 Clothing Uniforms	1,444	1,280	3,500	1,500	1,500
10-80-816 Chemicals	1,948	360	1,000	1,000	3,000
10-80-817 Minor Tools	120	50	400	400	400
10-80-818 Safety Supplies	736	293	700	700	700
10-80-819 Other	1,847	786	1,400	1,000	1,000
<b>TOTAL SUPPLIES</b>	<b>15,832</b>	<b>17,868</b>	<b>21,750</b>	<b>16,650</b>	<b>19,000</b>
<b>CONTRACTED SERVICES</b>					
10-80-820 Telephone	858	845	1,000	1,000	1,000
10-80-823 Utilities (Street Lights)	92,141	88,137	85,000	85,000	85,000
10-80-830 Insurance (Gen. Liab.)	80	-	80	-	-
10-80-834 Contracted Services					28,000
10-80-880 Equipment Rental	2,008	2,945	5,000	5,000	5,000
<b>TOTAL CONTRACTED SERVIC</b>	<b>95,087</b>	<b>91,927</b>	<b>91,080</b>	<b>91,000</b>	<b>119,000</b>
<b>MAINTENANCE</b>					
10-80-891 Equipment Maintenance	13,382	14,683	15,000	15,000	17,000
10-80-894 Motor Vehicle Maintenance	11,106	5,487	10,000	15,000	15,000
10-80-895 Street Maintenance	268,787	232,922	200,000	435,615	400,000
Inmate Meals				-	3,000
10-80-896 Sign Maintenance	13,519	17,341	17,000	15,000	20,000
10-80-898 Rockyard Maintenance	-	754	2,000	2,000	5,000
<b>TOTAL MAINTENANCE</b>	<b>306,794</b>	<b>271,187</b>	<b>244,000</b>	<b>482,615</b>	<b>460,000</b>
<b>CAPITAL OUTLAY</b>					
10-80-900 Capital-Equipment	8,514	83,841	79,789	8,514	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>8,514</b>	<b>83,841</b>	<b>79,789</b>	<b>8,514</b>	<b>-</b>
<b>TOTAL STREET</b>	<b>687,681</b>	<b>704,380</b>	<b>705,428</b>	<b>897,983</b>	<b>947,996</b>

**10 -GENERAL FUND**  
**DEBT SERVICE**  
**DEPARTMENTAL EXPENDITURES**

	2020-2021	2021-2022	2022-2023	2021-2022	2022-2023	2023-2024
	ACTUAL	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
Capital-Fire Truck	\$ 78,870.00	\$ 78,870.00	\$ 78,870.00	\$ 78,870.00	\$ 78,870.00	\$ 78,870.00
Capital-Vehicles (Lease/Purchase)					\$ 44,553.89	\$ 44,554.00
Computers, Laptop, Ticket					\$ 12,537.00	\$ 12,537.00
Equipment					\$ 4,895.00	\$ 4,895.00
Equipment					\$ 8,514.00	\$ 8,514.00
<b>Total</b>	<b>\$ 78,870.00</b>	<b>\$ 78,870.00</b>	<b>\$ 78,870.00</b>	<b>\$ 78,870.00</b>	<b>\$ 149,369.89</b>	<b>\$ 149,370.00</b>

# **HOT FUND**



# HOT FUND



## Hotel-Motel

### Department Narrative

The Marketing and Tourism department (also known as Hotel-Motel) is dedicated to showcasing the City of Madisonville's unique attractions and promoting it as a desirable destination. This department focuses on attracting tourists to stimulate economic growth and engage the community. It provides rental services and maintenance of city rental facilities. Sustainability and community involvement are priorities for the Marketing and Tourism department.

### Objectives

Market the municipality as a tourist destination; increase visitors and spending for economic growth; attract tourists to local events and festivals; implement effective marketing strategies; collaborate with local businesses and associations; engage local community by organizing interactive events; maintain a strong online presence; promote and effectively manage city rental facilities; ensure compliance with and enforcement of HOT funds regulations in accordance with Texas Tax Code Chapter 351; and manage resources efficiently.

**20 -HOTEL-MOTEL**  
**HOTEL-MOTEL**  
**DEPARTMENTAL EXPENDITURES**

	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>PERSONAL SERVICES</b>					
20-12-800 Salaries	68,763	60,979	56,188	70,549	70,501
20-12-801 Retirement	7,036	5,752	5,850	6,228	5,873
20-12-802 Overtime	4,898	5,965	4,000	2,000	4,000
20-12-803 Insurance	13,112	14,400	13,953	14,489	16,807
20-12-804 Social Security	5,883	5,670	4,604	5,550	5,709
20-12-806 Unemployment Tax	756	160	378	484	14
20-12-808 Workers Comp	-	800	817	880	-
<b>TOTAL PERSONAL SERVICES</b>	<b>100,448</b>	<b>93,726</b>	<b>85,790</b>	<b>100,179</b>	<b>102,904</b>
<b>SUPPLIES</b>					
20-12-810 Office Supplies	510	672	300	500	700
20-12-811 Postage	221	169	200	200	200
20-12-813 Fuel	625	1,119	400	600	750
20-12-819 Misc. Charges	98	685	500	1,000	1,000
<b>TOTAL SUPPLIES</b>	<b>1,454</b>	<b>2,645</b>	<b>1,400</b>	<b>2,300</b>	<b>2,650</b>
<b>CONTRACTED SERVICES</b>					
20-12-820 Telephone	2,639	3,368	2,400	3,536	
20-12-821 Travel, Schools and Dues	1,651	2,309	2,000	3,000	3,000
20-12-822 Advertising	4,116	450	3,500	3,500	5,000
20-12-822.1 City Pride Signs	-	875	-	-	8,000
20-12-823 Utilities	10,758	11,754	8,000	8,000	8,000
20-12-826 Legal & Professional	-	279	200	200	200
20-12-830 Insurance	1,501	1,725	1,501	1,651	1,816
20-12-830.1 Insurance (Fleet)	750	853	750	825	908
20-12-847.G Coon Hunters Iola	1,500	1,500	1,500	1,500	1,500
20-12-847.K Lions Club (Gun Show)	1,500	1,292	1,500	1,500	1,500
20-12-847.M MVFD-	-	-	500	500	500
20-12-847.P BIKE RACE	-	-	-	500	1,000
20-12-847.T Gingerbread Market	-	-	500	-	
20-12-847.X Mud Bug Festival	-	7,709	-	5,000	15,000
20-12-847.Y Back to School Bash	-	(350)			
20-12-847.Z Glow in the Park	-	549			
<b>TOTAL CONTRACTED SERVICES</b>	<b>24,915</b>	<b>32,313</b>	<b>22,851</b>	<b>29,712</b>	<b>46,424</b>
<b>MAINTENANCE</b>					
20-12-890 Building Maintenance	2,828	2,985	3,000	3,000	3,000
20-12-891 Office Equip. Maintenance	973	263	1,000	500	500
<b>TOTAL MAINTENANCE</b>	<b>3,801</b>	<b>3,248</b>	<b>4,000</b>	<b>3,500</b>	<b>3,500</b>
<b>CAPITAL OUTLAY</b>					
20-12-900 Capital	12,797	3,617	2,000	2,000	2,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>12,797</b>	<b>3,617</b>	<b>2,000</b>	<b>2,000</b>	<b>2,000</b>
<b>TOTAL HOTEL-MOTEL</b>	<b>143,415</b>	<b>135,549</b>	<b>116,041</b>	<b>137,692</b>	<b>157,477</b>

# **ENTERPRISE FUND**

# ENTERPRISE FUND



## Water Administration

### Department Narrative

The Water Administration department provides administration, production, and distribution of water throughout the community, as well as, the maintenance of wells, storage tanks and meters.

### Objectives

Ensure consistent water availability; maintain safe and potable water; preserve and repair water systems; promote efficient water use; plan for supply disruptions and emergencies; adhere to water quality standards; provide efficient support; encourage responsible water use; use technology for system monitoring; promote water conservation and awareness; evaluate long term water supplies and needs; and manage resources effectively.

**30 -ENTERPRISE FUND  
WATER ADMINISTRATION  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>PERSONAL SERVICES</b>					
30-10-800 Salaries	132,609	111,812	138,917	145,833	150,314
30-10-801 Retirement	2,472	9,405	13,503	12,892	11,830
30-10-802 Overtime	1,228	449	-	-	-
30-10-803 Insurance	23,178	12,745	16,279	16,904	19,609
30-10-804 Social Security	9,278	7,932	10,627	11,156	11,499
30-10-806 Unemployment Tax	446	9	441	301	16
<b>TOTAL PERSONAL SERVICES</b>	<b>169,211</b>	<b>142,352</b>	<b>179,767</b>	<b>187,086</b>	<b>193,268</b>
<b>SUPPLIES</b>					
30-10-810 General Office Supplies	2,025	2,237	600	1,200	1,200
30-10-811 Postage	3,333	3,438	2,400	2,400	2,500
30-10-813 Motor Vehicle Fuel	13,706	24,111	12,000	20,000	20,000
30-10-814 Uniforms	1,384	1,028	2,000	1,500	1,500
30-10-815 811 Charges	-	619	900	500	500
30-10-817 Minor Tools	673	645	1,000	800	800
30-10-817.1 Water Meters	720	6,159	-	-	-
30-10-818 Safety Supplies	1,191	265	1,200	1,000	1,000
30-10-819 Other	5,139	1,400	500	500	500
30-10-819.1 Transfer to General Fund	-	200,000	200,000	50,000	120,000
<b>TOTAL SUPPLIES</b>	<b>28,171</b>	<b>239,902</b>	<b>220,600</b>	<b>77,900</b>	<b>148,000</b>
<b>CONTRACTED SERVICES</b>					
30-10-820 Telephone	4,024	4,375	4,250	4,250	4,250
30-10-821 Travel/Schools/Dues	1,035	2,711	5,000	5,000	8,000
30-10-822 Advertising	90	-	200	200	200
30-10-826 Legal & Professional Fees	4,677	4,745	12,000	57,000	60,000
30-10-827 Water Production Fees	11,806	12,130	11,806	12,130	13,000
30-10-828 Audit Services	3,000	10,582	3,000	12,000	16,000
30-10-830 Insurance(Gen.	3,833	4,405	3,833	4,846	5,330
30-10-830.1 Insurance (Fleet)	2,393	2,722	2,393	2,994	3,294
30-10-853 Laboratory Fees	1,325	4,446	1,500	3,000	2,000
30-10-888 Credit Card Fees	13,727	13,807	8,750	10,000	17,000
<b>TOTAL CONTRACTED SERVIC</b>	<b>45,910</b>	<b>59,924</b>	<b>52,732</b>	<b>111,420</b>	<b>129,074</b>
<b>MAINTENANCE</b>					
30-10-890 Building Maintenance	2,058	1,933	1,500	1,500	1,500
30-10-891 Machinery Maintenance	2,646	5,690	30,000	15,000	15,000
30-10-892 Equipment Maintenance	4,395	4,641	6,750	6,750	6,750
30-10-893 Radio Maintenance	430	-	430	430	-
30-10-894 Motor Vehicle Maintenance	15,525	12,972	12,000	12,000	10,000
30-10-897 Bad Debt Expense	15,649	-	-	-	-
<b>TOTAL MAINTENANCE</b>	<b>40,703</b>	<b>25,237</b>	<b>50,680</b>	<b>35,680</b>	<b>33,250</b>
<b>CAPITAL OUTLAY</b>					
30-10-900 Capital-Vehicle/Equip	15,181	19,608	14,306	14,306	-
30-10-901 Capital	-	-	-	24,375	182,000
30-10-902 State Street Project	-	-	-	-	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>15,181</b>	<b>19,608</b>	<b>14,306</b>	<b>38,681</b>	<b>182,000</b>
<b>TOTAL WATER ADMINISTRATION</b>	<b>299,177</b>	<b>487,023</b>	<b>518,085</b>	<b>450,767</b>	<b>685,591</b>

# ENTERPRISE FUND



## Water Maintenance

### Department Narrative

The Water Maintenance Department is committed to providing safe, reliable water. It focuses on maintaining infrastructure, monitor quality, and prepare for emergencies. Sustainability and efficient customer service are priorities. It promotes water conservation through public education. This department's goal is to ensure a secure and sustainable water supply for the community.

### Objectives

Maintain water systems for reliability; ensure safe and clean drinking water; extend system lifespan through regular upkeep; prepare for supply disruptions and emergencies; adhere to water quality regulations; utilize tech for system monitoring; invest in workforce skills; promote water conservation awareness; and manage resources effectively.

**30 -ENTERPRISE FUND  
WATER MAINTENANCE  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021</b>	<b>2021-2022</b>	<b>2021-2022</b>	<b>2022-2023</b>	<b>2023-2024</b>
	<b>ACTUAL</b>	<b>ACTUAL</b>	<b>BUDGET</b>	<b>BUDGET</b>	<b>BUDGET</b>
<b>PERSONAL SERVICES</b>					
30-11-800 Salaries	76,261	76,169	119,481	111,343	106,717
30-11-801 Retirement	4,857	7,576	14,530	12,627	10,878
30-11-802 Overtime	16,642	18,712	30,000	31,500	31,500
30-11-803 Insurance	16,965	19,200	37,208	33,808	33,615
30-11-804 Social Security	8,325	8,506	11,435	10,928	10,574
30-11-806 Unemployment Tax	1,198	101	1,008	847	27
30-11-808 Workers Comp.	5,806	2,579	3,235	2,837	4,423
<b>TOTAL PERSONAL SERVICES</b>	<b>130,054</b>	<b>132,843</b>	<b>216,897</b>	<b>203,889</b>	<b>197,732</b>
<b>SUPPLIES</b>					
30-11-816 Chemical Supplies	41,578	42,062	40,000	40,000	50,000
30-11-817.1 Water Meters	2,061	4,284	4,000	4,000	15,000
30-11-817.2 Tap Expense	25,480	32,444	15,000	18,000	18,000
<b>TOTAL SUPPLIES</b>	<b>69,119</b>	<b>78,790</b>	<b>59,000</b>	<b>62,000</b>	<b>83,000</b>
<b>CONTRACTED SERVICES</b>					
30-11-821 Badger Transmission Fees	22,281	23,334	20,000	23,000	20,000
30-11-823 Utilities	77,330	81,750	70,000	70,000	75,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>99,611</b>	<b>105,084</b>	<b>90,000</b>	<b>93,000</b>	<b>95,000</b>
<b>MAINTENANCE</b>					
30-11-895 Utility Line Maintenance	76,653	124,061	60,000	128,265	204,550
30-11-896 Fire Hydrant Maintenance	34,914	36,726	20,000	30,000	30,000
30-11-897 Water Storage Tank Maintenance	2,175	2,850	10,000	5,000	5,000
30-11-898 Water Well Maintainance	57,806	85,613	60,000	80,000	80,000
<b>TOTAL MAINTENANCE</b>	<b>171,548</b>	<b>249,250</b>	<b>150,000</b>	<b>243,265</b>	<b>319,551</b>
<b>TOTAL WATER MAINTENANCE</b>	<b>470,333</b>	<b>565,967</b>	<b>515,897</b>	<b>602,154</b>	<b>695,283</b>

# ENTERPRISE FUND



## Wastewater Administration

### Department Narrative

The Wastewater (Sewer) Administration Department is dedicated to responsible wastewater management. It focuses on infrastructure maintenance, sustainability, and efficient customer service. By educating the community and adhering to regulations, it protects the environment and public health. This department's goal is to ensure proper wastewater treatment for the well-being of our municipality and community.

### Objectives

Adhere to wastewater regulations; maintain wastewater systems; improve treatment quality; plan for system failures; manage resources effectively; raise awareness of responsible water use; and use tech for process monitoring.



**30 -ENTERPRISE FUND**  
**SEWER ADMINISTRATION**  
**DEPARTMENTAL EXPENDITURES**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	2023-2024 BUDGET
<b>PERSONAL SERVICES</b>					
30-15-800 Salaries	16,893	21,794	17,608	22,830	23,515
30-15-801 Retirement	447	1,936	1,711	2,018	1,851
30-15-802 Overtime	-	-	-	-	-
30-15-803 Insurance	2,314	2,400	2,326	2,275	2,801
30-15-804 Social Securi	1,117	1,259	1,347	1,746	1,799
30-15-806 Unemployment	-	-	63	61	2
<b>TOTAL PERSONAL SERVICES</b>	<b>20,771</b>	<b>27,389</b>	<b>23,055</b>	<b>28,930</b>	<b>29,967</b>
<b>SUPPLIES</b>					
30-15-810 General Office Expense	667	597	500	700	700
30-15-811 Postage	2,277	2,231	2,000	2,000	2,250
30-15-813 Motor Vehicle fuel	11,565	20,707	10,000	18,000	18,000
30-15-814 Clothing Supplies	178	215	2,000	250	250
30-15-817 Minor Tools	-	-	500	-	-
30-15-818 Safety Supplies	870	299	1,000	500	1,000
30-15-819 Other	10,073	906	600	600	1,500
<b>TOTAL SUPPLIES</b>	<b>25,630</b>	<b>24,956</b>	<b>16,600</b>	<b>22,050</b>	<b>23,700</b>
<b>CONTRACTED SERVICES</b>					
30-15-820 Telephone	3,283	3,704	3,000	3,500	4,000
30-15-822 Advertising	-	-	500	500	500
30-15-826 Legal & Professional Fee	24,219	24,329	48,000	25,000	27,000
30-15-828 Audit Service	3,000	10,582	3,000	12,000	16,000
30-15-830 Insurance (Gen. Liab.)	1,065	1,149	1,000	1,264	1,390
30-15-830.1 Insurance (Fleet)	1,958	2,275	2,000	2,503	2,753
30-15-830.2 Subscriber/User Fees BVWACS					1,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>33,525</b>	<b>42,039</b>	<b>57,500</b>	<b>44,766</b>	<b>52,643</b>
<b>MAINTENANCE</b>					
30-15-890 Building Maintenance	-	-	1,000	-	-
30-15-891 Machinery Maintenance	8,423	6,281	8,500	8,500	10,000
30-15-892 Equipment Maintenance	4,395	4,399	5,000	5,000	6,000
30-15-893 Radio Maintenance	430	-	430	430	-
30-15-894 Motor Vehicle Maintenance	10,521	5,826	3,500	3,500	5,000
<b>TOTAL MAINTENANCE</b>	<b>23,769</b>	<b>16,507</b>	<b>18,430</b>	<b>17,430</b>	<b>21,000</b>
<b>CAPITAL OUTLAY</b>					
30-15-900 Capital-Equipment	14,306	19,434	14,306	14,306	-
<b>TOTAL CAPITAL OUTLAY</b>	<b>14,306</b>	<b>19,434</b>	<b>14,306</b>	<b>14,306</b>	<b>-</b>
<b>TOTAL SEWER ADMINISTRATION</b>	<b>118,001</b>	<b>130,324</b>	<b>129,891</b>	<b>127,482</b>	<b>127,310</b>

# ENTERPRISE FUND



## Wastewater Maintenance

### Department Narrative

The Wastewater (Sewer) Maintenance Department is dedicated to managing and preserving our critical wastewater infrastructure. It prioritizes infrastructure maintenance to prevent disruptions and prolong system life. Staff actively engage with the community to raise awareness about responsible water usage and pollution prevention. This department plays a vital role in safeguarding the wastewater system's integrity, the environment, and community well-being.

### Objectives

Maintain and repair wastewater systems; adhere to environmental regulations; improve wastewater treatment; plan for system failures; provide efficient support; raise public awareness regarding potential threats to the system; and manage resources effectively.

**30 -ENTERPRISE FUND  
SEWER MAINTENANCE  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>PERSONAL SERVICES</b>					
30-16-800 Salaries	51,080	52,924	74,491	48,943	41,980
30-16-801 Retirement	2,994	5,166	8,698	5,719	4,601
30-16-802 Overtime	14,564	15,014	15,000	15,750	16,000
30-16-803 Insurance	9,258	9,600	18,604	14,489	11,205
30-16-804 Social Security	3,849	3,949	6,846	4,949	4,472
30-16-806 Unemployment Tax	-	-	504	363	14
30-16-808 Workers Comp.	5,806	2,579	3,235	2,837	4,423
<b>TOTAL PERSONAL SERVICES</b>	<b>87,551</b>	<b>89,232</b>	<b>127,378</b>	<b>93,050</b>	<b>82,694</b>
<b>SUPPLIES</b>					
30-16-816 Chemical Supplies	1,753	180	700	500	3,000
30-16-817.2 Tap Expense	2,771	3,256	5,000	5,000	5,000
<b>TOTAL SUPPLIES</b>	<b>4,524</b>	<b>3,436</b>	<b>5,700</b>	<b>5,500</b>	<b>8,000</b>
<b>CONTRACTED SERVICES</b>					
30-16-823 Utilities	19,378	16,976	17,000	17,000	15,000
30-16-880 Equipment Rental	-	-	-	-	-
<b>TOTAL CONTRACTED SERVICES</b>	<b>19,378</b>	<b>16,976</b>	<b>17,000</b>	<b>17,000</b>	<b>15,000</b>
<b>MAINTENANCE</b>					
30-16-895 Utility Line	24,182	34,690	40,000	47,500	50,000
30-16-896 Grant Match	-	-	-	-	-
30-16-897 Sewer Lift St	25,030	61,213	60,000	60,000	60,000
30-16-898 Energy Monitory Fee	5,750	-	12,000	-	-
30-16-901 CDBG Sewer Line Grant Match	-	35,840	41,250	-	-
<b>TOTAL MAINTENANCE</b>	<b>54,962</b>	<b>131,743</b>	<b>153,250</b>	<b>107,500</b>	<b>110,000</b>
<b>TOTAL SEWER MAINTENANCE</b>	<b>166,415</b>	<b>241,386</b>	<b>303,328</b>	<b>223,050</b>	<b>215,694</b>

# ENTERPRISE FUND



## Wastewater Treatment Plan

### Department Narrative

The Wastewater Treatment Plant (Sewer Plant) is dedicated to managing and purifying wastewater to protect the environment and public health. The department's mission is to ensure that all wastewater is treated responsibly before being safely returned to the ecosystem, preserving our community's well-being.

### Objectives

Efficiently purify wastewater; adhere to wastewater regulations; minimize environmental impact; implement advanced wastewater treatment; maintain professional operations; raise public awareness regarding potential threats to the system; and manage resources efficiently.

**30 - ENTERPRISE FUND  
SEWER PLANT  
DEPARTMENTAL EXPENDITURES**

	2020-2021 ACTUAL	2021-2022 ACTUAL	2021-2022 BUDGET	2022-2023 BUDGET	2023-2024 BUDGET
<b>PERSONAL SERVICES</b>					
30-17-800 SALARIES	115,985	128,110	126,796	143,316	148,189
30-17-801 Retirement	4,878	11,773	13,102	13,513	12,416
30-17-802 Overtime	2,727	3,670	8,000	8,480	8,500
30-17-803 Insurance	22,336	26,370	30,232	31,393	36,416
30-17-804 Social Security	8,817	8,009	10,312	11,694	11,987
30-17-806 Unemployment Tax	797	345	819	787	29
30-17-808 Workers Comp	83	3,101	3,164	3,481	-
<b>TOTAL PERSONAL SERVICES</b>	<b>155,623</b>	<b>181,379</b>	<b>192,425</b>	<b>212,664</b>	<b>217,537</b>
<b>SUPPLIES</b>					
30-17-810 Office Supplies	370	677	1,000	1,000	1,000
30-17-811 Postage	133	20	300	300	-
30-17-813 Motor vehicle fuel	1,250	2,239	1,600	2,000	2,000
30-17-814 Clothing supplies	1,151	1,286	1,000	1,200	1,200
30-17-817 Minor Tools	243	61	400	400	400
30-17-818 Safety Supplies	269	-	300	300	300
30-17-819 Other	496	196	250	250	250
<b>TOTAL SUPPLIES</b>	<b>3,912</b>	<b>4,479</b>	<b>4,850</b>	<b>5,450</b>	<b>5,150</b>
<b>CONTRACTED SERVICES</b>					
30-17-820 Telephone	1,048	1,035	1,000	-	1,200
30-17-821 Travel, Schools, Dues	719	1,042	1,000	1,500	1,500
30-17-823 Utilities	57,429	57,669	45,000	45,000	48,000
30-17-826 Professional Fees	5,300	-	5,500	5,500	3,000
30-17-828 TCEQ Permit	7,115	7,542	-	-	-
30-17-830 Insurance (Gen. Liab.)	1,544	1,774	1,544	1,952	2,147
30-17-830.1 Insurance (fleet)	761	866	761	952	1,047
30-17-847 Chemicals	33,503	41,198	33,000	35,000	45,000
30-17-853 Laboratory fees	20,209	19,709	25,000	20,000	20,000
New Account - Laboratory Equipment					7,000
<b>TOTAL CONTRACTED SERVICES</b>	<b>127,628</b>	<b>130,836</b>	<b>112,805</b>	<b>109,904</b>	<b>128,894</b>
<b>MAINTENANCE</b>					
30-17-890 Capital	-	98	-	-	-
30-17-891 Plant Maintenance	66,085	127,469	50,000	70,000	70,000
30-17-894 Motor Vehicle Maintenance	3,980	987	2,500	2,500	2,500
<b>TOTAL MAINTENANCE</b>	<b>70,065</b>	<b>128,554</b>	<b>52,500</b>	<b>72,500</b>	<b>72,500</b>
<b>CAPITAL OUTLAY</b>					
30-17-900 Capital - Equipment	11,822	9,229	10,629	26,454	32,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>11,822</b>	<b>9,229</b>	<b>10,629</b>	<b>26,454</b>	<b>32,000</b>
<b>TOTAL SEWER PLANT</b>	<b>369,050</b>	<b>454,477</b>	<b>373,209</b>	<b>426,972</b>	<b>456,082</b>

# ENTERPRISE FUND



## Refuse

### Department Narrative

This department is responsible for the administration of the sanitation services contract. Expenditures consist of costs associated with refuse collection and sanitation related special events.

### Objectives

Timely and efficient refuse collection; promote waste reduction; adhere to waste regulations; provide professional support; raise awareness about responsible waste disposal; and manage resources effectively.

**30 -ENTERPRISE FUND  
REFUSE COLLECTION  
DEPARTMENTAL EXPENDITURES**

	<b>2020-2021 ACTUAL</b>	<b>2021-2022 ACTUAL</b>	<b>2021-2022 BUDGET</b>	<b>2022-2023 BUDGET</b>	<b>2023-2024 BUDGET</b>
<b>SUPPLIES</b>					
30-30-810 Office Supplies	667	597	800	800	500
30-30-811 Postage	2,103	2,027	2,000	2,000	2,500
<b>TOTAL SUPPLIES</b>	<b>2,770</b>	<b>2,624</b>	<b>2,800</b>	<b>2,800</b>	<b>3,000</b>
<b>CONTRACTED SERVICES</b>					
30-30-840 Sanitation Collection	714,015	762,953	734,400	715,000	715,000
30-30-860 Garbage Sales Tax	-	-	-		
<b>TOTAL CONTRACTED SERVICES</b>	<b>714,015</b>	<b>762,953</b>	<b>734,400</b>	<b>715,000</b>	<b>715,000</b>
<b>TOTAL REFUSE COLLECTION</b>	<b>716,785</b>	<b>765,577</b>	<b>737,200</b>	<b>717,800</b>	<b>718,000</b>

**30 -ENTERPRISE FUND**  
**DEBT SERVICE**  
**DEPARTMENTAL EXPENDITURES**

	<b>2023-2024</b>
	<b>BUDGET</b>
Capital-Vehicle/Equip	\$ 5,792.00
Capital-Vehicle/Equip	\$ 8,514.00
Capital-Equipment	\$ 14,306.00
Capital - Equipment	\$ 9,229.00
Capital - Equipment	\$ 10,125.00
<b>Total</b>	<b>\$ 47,966.00</b>



# **DEBT SERVICE FUND**

**70 -DEBT SERVICE FUND**  
**DEPARTMENTAL EXPENDITURES**

	2020-2021	2021-2022	2021-2022	2022-2023	2023-2024
	ACTUAL	ACTUAL	BUDGET	BUDGET	BUDGET
70-95-976 2011 Refunding Bonds (Prin)(BOK)	165,000	-	170,000	175,000	180,000
70-95-978 2011 Refunding Bonds Int)(BOK)	45,051	21,126	42,251	39,412	36,490
70-95-979 2020 Bond Principal (PD)	80,000	-	80,000	80,000	85,000
70-95-979.1 2020 Bond Interest (PD)	15,489	7,232	14,464	13,440	12,416
<b>TOTAL DEBT SERVICE</b>	<b>305,540</b>	<b>28,358</b>	<b>306,715</b>	<b>307,852</b>	<b>313,906</b>

# **BUDGET & TAX RATE ADOPTION ORDINANCES**

RESOLUTION NO. 2023-25

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADISONVILLE, TEXAS, RATIFYING THE BUDGET FOR THE FISCAL YEAR 2023/2024 AS A RESULT OF THE CITY RECEIVING MORE REVENUE FROM PROPERTY TAXES IN THE 2023/2024 BUDGET THAN THE PREVIOUS FISCAL YEAR; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, following public notice duly posted and published in all things as required by law, a public hearing was held, by and before the City Council of the City of Madisonville, the subject of which was the proposed budget for the City of Madisonville for Fiscal Year 2023/2024; and

**WHEREAS**, Texas Local Government Code Section 102.007 (c) requires the City ratify the Budget by a separate vote; and

**WHEREAS**, a vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law.

**NOW, THEREFORE, LET IT BE RESOLVED** by the City Council of the City of Madisonville that:

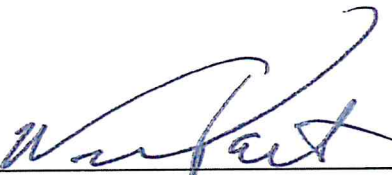
**SECTION 1.** Pursuant to Section 102.007(c) of the Texas Local Government Code, the governing body of a municipality is required to take a separate vote to ratify the property tax increase reflected in the City budget.

The City Council hereby ratifies, by a record vote, the adoption of a budget for Fiscal Year 2023/2024 which results in an increase of revenues from property taxes than the previous year, with the following declaration: THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$296,919 OR 19.98%, AND OF THAT AMOUNT \$21,153 IS TAX REVENUE TO BE RAISED FROM NEW PROPERTY ADDED TO THE TAX ROLL THIS YEAR. The property tax increase in the City budget is hereby ratified.


**SECTION 2.** This Resolution shall become effective immediately from and after its passage, as the law and charter in such cases provides.

**DULY PASSED AND APPROVED** by the City Council of the City of Madisonville on this the 11<sup>th</sup> day of September 2023 by the following record vote:

Chris McGilbra	<u>AYE</u>	NAY
Terri Davis	<u>AYE</u>	NAY
Mindy Parker Crouch	<u>AYE</u>	NAY
Melissa Hinojosa	<u>AYE</u>	NAY
Brady Taylor	<u>AYE</u>	NAY
William Parten (in the event of a tie)	AYE	NAY

  
\_\_\_\_\_  
Bill Parten, Mayor

ATTEST:

  
\_\_\_\_\_  
James Greene, City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Art Rodriguez (Sep 15, 2023 08:52 CDT)  
Art Rodriguez, City Attorney

ORDINANCE NO. 865

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MADISONVILLE, TEXAS, APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2023 AND ENDING SEPTEMBER 30, 2024; AUTHORIZING EXPENDITURES AS THEREIN PROVIDED; PROVIDING FOR THE REPEAL OF ALL ORDINANCES IN CONFLICT; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

**WHEREAS**, a proposed budget of the revenues and expenditures for conducting the affairs of the City and providing a complete financial plan for fiscal year 2023-2024 was provided to the City Council; and

**WHEREAS**, a copy of the proposed budget has been filed with the City Secretary of the City of Madisonville at least 30 days before the City Council of the City adopts its tax levy; and

**WHEREAS**, a public hearing on the proposed budget was conducted on September 11, 2023;

**WHEREAS**, the City Council has reviewed the proposed budget and had opportunity for changes;

**WHEREAS**, THIS BUDGET WILL RAISE MORE TOTAL PROPERTY TAXES THAN LAST YEAR'S BUDGET BY \$296,919 OR 19.98%, AND OF THAT AMOUNT \$21,153 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 MADISONVILLE, TEXAS:**

**Section 1.** The recitals contained in the preamble of this ordinance are determined to be true and correct and are hereby adopted as a part of this ordinance.

**Section 2.** The Budget of the revenues and expenditures necessary for conducting the affairs of the City of Madisonville and providing a financial plan for the ensuing fiscal year beginning October 1, 2023 and ending September 30, 2024, is hereby adopted as the Budget of the City of Madisonville for the fiscal year beginning October 1, 2023 and ending September 30, 2024, a copy of which is maintained in the office of the City Secretary, and attached hereto as Exhibit A. Said budget contains all of the proposed projects and expenditures in accordance with law.

**Section 3.** The appropriation for the fiscal year beginning October 1, 2023, and ending September 30, 2024, is hereby approved for the various funds and purposes of the City of Madisonville.

**Section 4.** Those expenditures during the fiscal year shall be made in accordance with the budget approved by this ordinance and made part hereof for all purposes unless otherwise authorized by a duly enacted ordinance of the City. The herein adopted budget may be amended from time to time as authorized by ordinance of the City Council.

**Section 5.** The City Manager and his authorized and designated employees, at his discretion, are hereby, authorized to provide for transfers of any unexpended or unencumbered appropriation balance within each of the various departments in the General Fund and within any other fund of the City and to authorize transfers of Contingent Appropriations within a fund up to an amount equal to expenditures that are \$50,000 or less.

**Section 6.** All notices and public hearings required by law have been duly completed.

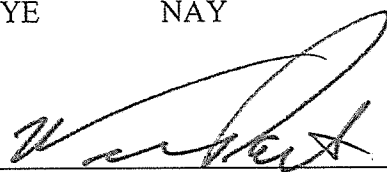
**Section 7. Severability.** It is hereby declared that the sections, paragraphs, sentences, clauses and phrases of this ordinance are severable and, if any phrase, clause, sentence, paragraph or section of this ordinance shall be declared unconstitutional or invalid by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality or invalidity 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 of any such unconstitutional phrase, clause, sentence, paragraph or section.

**Section 8.** All ordinances and parts thereof in conflict herewith are hereby expressly repealed insofar as they conflict herewith.

**Section 9. Effective Date.** This ordinance shall take effect immediately from and after its adoption and it is accordingly so ordained

**DULY PASSED AND APPROVED** by the City Council of the City of Madisonville on this the 11<sup>th</sup> day of September 2023 by the following record vote:

Chris McGilbra	<u>AYE</u>	NAY
Terri Davis	<u>AYE</u>	NAY
Mindy Parker Crouch	<u>AYE</u>	NAY
Melissa Hinojosa	<u>AYE</u>	NAY
Brady Taylor	<u>AYE</u>	NAY
William Parten (in the event of a tie)	AYE	NAY


  
William (Bill) Parten, Mayor

ATTEST:



James Greene, City Secretary  
BUDGET FOR FISCAL YEAR 2023-2024

APPROVED AS TO FORM:

  
Art Rodriguez (Sep 15, 2023 08:47 CDT)

Art Rodriguez, City Attorney

Page 2 of 2

**City of Madisonville**

2023-2024

Budget Department Summary

	2021-2022	2022-2023	2023-2024	Change	
	Budget	Budget	Budget	\$ Amount	%
<b>General Fund Revenue</b>	<b>4,170,890</b>	<b>4,077,923</b>	<b>4,427,437</b>	349,514	9%
<b>General Fund Expense</b>					
General Admin	1,308,907	867,478	1,057,551	190,072	22%
Animal Control	83,266	94,965	103,647	8,682	9%
Code Enforcement	83,226	102,833	82,579	(20,254)	-20%
Airport	134,399	151,212	115,071	(36,140)	-24%
Fire Department	222,977	276,573	249,363	(27,210)	-10%
Court	82,572	99,975	99,034	(941)	-1%
Parks	296,609	370,017	362,634	(7,383)	-2%
Police Department	1,199,228	1,218,287	1,260,192	41,905	3%
Street	699,546	896,583	947,996	51,413	6%
Debt Services	-	-	149,370	149,370	
<b>Total Expense</b>	<b>4,110,730</b>	<b>4,077,923</b>	<b>4,427,437</b>	349,514	9%
<b>Net</b>	<b>60,160</b>	<b>0</b>	<b>0</b>		
<b>Debt Service Fund Revenue</b>	<b>306,715</b>	<b>-</b>	<b>150,000</b>	150,000	
<b>Debt Service Fund Expense</b>	<b>306,715</b>	<b>307,852</b>	<b>313,906</b>	6,054	2%
<b>Net</b>	<b>-</b>	<b>(307,852)</b>	<b>(163,906)</b>		
<b>Hot Fund Revenue</b>	<b>130,750</b>	<b>178,150</b>	<b>169,400</b>	(8,750)	-5%
<b>Hot Fund Expense</b>	<b>116,041</b>	<b>137,692</b>	<b>157,477</b>	19,786	14%
<b>Net</b>	<b>14,709</b>	<b>40,458</b>	<b>11,923</b>		
<b>Enterprise Fund Revenue</b>	<b>2,844,893</b>	<b>2,847,448</b>	<b>3,247,448</b>	400,000	14%
<b>Enterprise Fund Expense</b>					
Water Admin	518,085	450,767	685,591	234,825	52%
Water Maintenance	515,897	602,154	695,283	93,129	15%
Sewer Admin	129,891	127,482	127,310	(172)	0%
Sewer Maintenance	303,328	223,050	215,694	(7,356)	-3%
Sewer Plant	373,209	426,972	456,082	29,110	7%
Refuse Collection	737,200	717,800	718,000	200	0.03%
Debt Services	-	-	47,966	47,966	
Debt Payment	207,992	299,222	300,234	1,012	0.3%
<b>Total Expense</b>	<b>2,785,601</b>	<b>2,847,447</b>	<b>3,246,161</b>	398,714	14%
<b>Net</b>	<b>59,292</b>	<b>1</b>	<b>1,287</b>		



ORDINANCE NO. 866

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MADISONVILLE, TEXAS, LEVYING AD VALOREM TAXES FOR FISCAL YEAR 2023/2024 AT \$0.6939 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS TO PROVIDE REVENUES FOR CURRENT MAINTENANCE AND OPERATIONAL EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES, PENALTIES AND INTEREST; PROVIDING FOR A HOMESTEAD EXEMPTION AND DISABILITY EXEMPTION; AND PROVIDING AN EFFECTIVE DATE.

NOW, THEREFORE, BE IT ORDAINED by the City Council of the City of Madisonville, Texas:

**Section 1.** There be and is hereby levied for the fiscal year 2023/2024 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Madisonville, Texas, and not exempt by the Constitution of the State and valid State laws, a tax of \$0.6939 on each \$100.00 assessed value of taxable property, and said tax shall be apportioned and distributed as follows: \$0.6495 for the purpose of paying maintenance and operation, and defraying the expenses of current operations, and \$0.0444 for interest and sinking fund requirements of the municipal government of the City.

**Section 2.** THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 39.39% AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$649.

**Section 3.** All 2023/2024 ad valorem taxes shall become due and payable on October 1, 2023 and shall become delinquent after January 31, 2024. If any person fails to pay the ad valorem taxes on or before the 31<sup>st</sup> day of January 2024, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

**Section 4.** Taxes are payable to the Madison County Tax Assessor-Collector, Madisonville, Texas, by contract. The City shall have available all the rights and remedies provided by law for the enforcement of the collection of taxes levied under this ordinance.

**Section 5.** The tax rolls as presented to the City Council, together with any supplement thereto, be and the same are hereby approved.

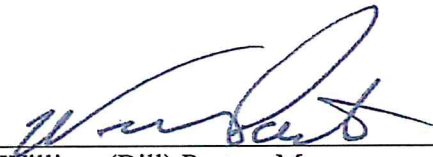
**Section 6.** All delinquent taxes shall accrue interest at the rate of one percent (1%) per month, in addition to the penalties provided for herein. All taxes that remain delinquent on July 1<sup>st</sup> of the year in which they become delinquent shall incur an additional penalty to defray costs of collection, of an amount not to exceed 20% of the amount of taxes, penalty and interest due.

**Section 7.** In accordance with the Texas State Property Tax Code, and effective with the passage of the ordinance, there is hereby provided an exemption of \$3,000 on homestead property for those head-of-household persons who have attained the age of 65 years prior to January 1, 2024.

**Section 8.** This Ordinance shall become effective upon its adoption as the law in such cases provides.

**DULY PASSED AND APPROVED** by the City Council of the City of Madisonville on this the 11<sup>th</sup> day of September 2023 by the following record vote:

Chris McGilbra	<u>AYE</u>	NAY
Terri Davis	<u>AYE</u>	NAY
Mindy Parker Crouch	<u>AYE</u>	NAY
Melissa Hinojosa	<u>AYE</u>	NAY
Brady Taylor	<u>AYE</u>	NAY
William Parten (in the event of a tie)	AYE	NAY


  
William (Bill) Parten, Mayor

ATTEST:

APPROVED AS TO FORM:



James Greene, City Secretary

  
Art Rodriguez (Sep 15, 2023 08:54 CDT)

Art Rodriguez, City Attorney

RESOLUTION NO. 2023-27

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MADISONVILLE, TEXAS, ADOPTING THE CITY OF MADISONVILLE INVESTMENT POLICY AND STRATEGY PROVIDING THAT ALL FUNDS OF THE CITY BE MANAGED AND INVESTED IN A MANNER THAT SERVES TO SATISFY THE REQUIREMENTS OF THE LOCAL GOVERNMENT CODE CHAPTER 2256 (PUBLIC FUNDS INVESTMENT ACT); PROVIDING THAT THE SAME WILL BE IMPLEMENTED, AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Madisonville Investment Policy and Strategy is reviewed annually as part of the budget preparation process; and

**WHEREAS**, Chapter 2256 of the Government Code commonly known as the “Public Funds Investment Act”, requires the city to adopt a written investment policy and strategy regarding the investment of its funds by rule, order, ordinance, and or resolution: and

**WHEREAS**, the Public Funds Investment Act requires the treasurer, the chief financial officer (if the treasurer is not the chief financial officer) to attend an investment training course as required by the Public Funds Investment Act; and

**WHEREAS**, the designated official of the city has attended an investment training course as required by the Public Funds Investment Act; and

**WHEREAS**, the attached investment policy and incorporated strategy comply with the Public Funds Investment Act as amended and authorize the investment of city funds in safe prudent investments; and

**WHEREAS**, the City Council must review and approve such Investment Policy and Strategy at least once annually: and

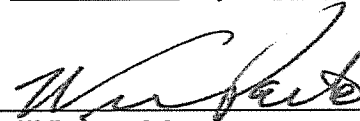
**WHEREAS**, the City Council hereby affirms that the written Investment Policy and Strategy will continue to protect City Assets by identifying investment objectives, addressing the issues of investment risk versus rewards, and providing the framework for the establishment of controls, limitations, and responsibilities of City employees in the performance of their fiduciary responsibilities.

**NOW, THEREFORE, LET IT BE RESOLVED** by the City Council of the City of Madisonville that:


**SECTION 1.** The City of Madisonville Investment Policy and Strategy, attached hereto and incorporated herein by reference as Exhibit “A”, having been reviewed by the City Council of the City of Madisonville, Texas, and found to be acceptable and in the best interest of the City and its citizens is hereby in all things approved; and, the City Manager and staff shall implement and execute the procedures and policies adopted therein.

**SECTION 2.** This resolution shall take effect immediately from and after its passage, as the law and charter in such cases provide.


**PASSED AND APPROVED** this the 11<sup>th</sup> day of September, 2023.

  
\_\_\_\_\_  
Bill Parten, Mayor

ATTEST:

  
\_\_\_\_\_  
James Greene, City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Art Rodriguez (Sep 13, 2023 08:59 CDT)  
Art Rodriguez, City Attorney

## **INVESTMENT POLICY AND STRATEGY**

### **CITY OF MADISONVILLE, TEXAS**

#### **I. PURPOSE**

Chapter 2256 of the Title 10 of the Texas Government Code ("Public Funds Investment Act") requires each city to adopt rules governing its investment practices and to define the authority of the investment officer. The following Investment Policy addresses the methods, procedures and practices which must be exercised to ensure effective and judicious fiscal management of the City of Madisonville funds. It is the intent of the City to be in complete compliance with local law and the Act.

#### **II. POLICY STATEMENT**

It is the policy of the City of Madisonville that the administration of its funds and the investment of those funds shall be handled as its highest public trust. Investments shall be made in a manner that will provide the maximum security of principal invested. Policy limits and diversification of the portfolio is primary and established to protect liquidity for daily for cash flow needs. The receipt of a reasonable market rate of return will be secondary to the requirements for safety and liquidity. All investment will be made in full compliance with local state statutes and any applicable IRS requirements. The Public Funds Collateral Act, Chapter 2257, Texas Government Code, specifies collateral requirements for all public Texas funds deposits.

#### **III. SCOPE**

The investment policy applies to all financial assets of the City and any new funds created unless specifically exempted by the City Council and Policy.

#### **IV. AUTHORIZED INVESTMENTS**

Assets of the City may be invested only in the following instruments as further defined by the Act. If changes are made to the Act they will not be authorized until this Policy is modified and adopted by the City council. All investment transactions will be made on a competitive basis.

- A. All obligations of the US Government, its agencies and instrumentalities with a maximum store maturity of two (2) years and excluding mortgage-backed securities.
- B. Fully insured or collateralized depository certificates of deposit from banks in Texas with a maturity of two years insured by the Federal Deposit Insurance Corporation, or its successor, or collateralized in accordance with this Policy.
- C. AAA-rated, Texas Local Government Investment Pools which strive to maintain a \$1 new asset value (NAV) as defined by the Act and authorized by resolution of the City Council.
- D. AAA-rated, SEC registered money market mutual funds striving to maintain a \$1 net asset value.

- E. FDIC insured, brokered certificates of deposit securities from a bank in any US state, delivered versus payment to the City's safekeeping agent, not to exceed 12 months maturity.
- F. FDIC insured or collateralized interest bearing and money market accounts from any FDIC insured bank of Texas.

All securities shall be purchased on a delivery versus payment (DVP) settlement basis. Funds shall not be released until receipt of the security by the City's approved custodian. The custodian shall provide the City proof of ownership or claim by an original document delivered to the City.

## **V. OBJECTIVES**

The City of Madisonville shall manage and invest its cash and assets with four major objectives, listed in order of priority: safety, liquidity, diversification and yield. Investments are to be chosen in a manner which promotes diversity. To match anticipated cash flow requirements the maximum weighted average maturity (WAM) of the overall portfolio may not exceed 6 months.

### **1. Safety**

The primary objective of the City's investment activity is the preservation of Capital. Each investment transaction shall be conducted in a manner to avoid Capital losses, whether from security defaults, safekeeping, or erosion of market value. Investments in high credit quality securities and decisions based on anticipated cash needs are primary factors in providing safety.

### **2. Liquidity**

The City's investment portfolio shall be structured to meet all expected obligations in a timely manner. This shall be achieved by matching investment maturities with forecasted cash flow liabilities and maintain additional liquidity for unexpected liabilities.

### **3. Diversification**

The City's portfolio shall be diversified by institution, market sector and maturity as much as possible.

### **4. Yield**

The benchmark for the City's portfolio shall be the comparable period 6 month U.S. Treasury Bill, designated for its comparability to the expected average cash flow pattern and the Policy maximum weighted average maturity (WAM) limit of 6 months. The investment program shall seek to augment returns above this threshold consistent with risk limitations identified and the City's prudent investment strategy.

Cash management is the process of managing funds in order to insure maximum cash availability and reasonable yield on short-term investments. The City shall strive for a cash management program which includes timely collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of assets.

## **VI. Authorized Financial Institutions and Broker/Dealers**

At least every five years, a banking services depository shall be selected through a competitive request for proposal or bid process in accordance with the Texas Government Code 105. In selecting a depository, the services, cost of services, credit worthiness, earnings potential, and

collateralization by the institutions shall be considered. If securities require safekeeping, the RFP/bid will request information on safekeeping services. The depository contract will provide for collateral if balances exceed the FDIC Insurance balance per tax identification number.

All time and demand deposits in any depository of the City shall be insured or collateralized at all times in accordance with this Policy.

Other banking institutions, from which the City may purchase certificates of deposit or place interest bearing accounts, will also be designated as a depository for depository/collateral purposes. All depositories will execute a depository agreement and have the Bank's Board or Bank Loan Committee pass a resolution approving the agreement if collateral is required.

The City Council will review the list of authorized broker/dealers annually.

All pools, financial institutions, and broker/dealers who desire to transact business with the City must supply the following documents to the Investments Officer(s):

- (if brokers) Financial Industry Regulatory Authority (FINRA) certification and CRD#
- (if brokers) Proof of Texas State Securities registration
- Policy review certification

Each pool/bank/broker must be provided a copy of the City's current Investment Policy to certify to a review of the Policy stating that the firm has controls in place to assure only Policy approved investments will be sold to the City.

A list of qualified broker/dealers will be reviewed at least annually by the City Council. (Exhibit A) In order to perfect the DVP process the banking services depository, or its brokerage subsidiary, will not be used as a broker.

## **VII. Ethics and Disclosure Requirements**

Investment officers shall refrain from personal and business activities that could conflict with proper execution of the investment program or which could impair their ability to make impartial investment decisions. An Investment Officer who has a personal business relationship within two levels of blood or marriage with an organization seeking to sell an investment to the City shall file a statement disclosing that relationship to the City Council and the Texas Ethics Commission.

## **VIII. Internal Controls**

The investment Officer shall establish and maintain internal controls to reasonably assure that assets are protected from loss, theft, or misuse. The concept of reasonable assurance recognizes that the cost of a control should not exceed the benefits likely to be derived, and the valuation of costs and benefits requires ongoing estimates and judgments by management.

The internal controls shall address the following points at a minimum:

- Control of collusion
- Separation of transaction authority from accounting and record keeping
- Custodial safekeeping
- Clear delegation of authority
- Written confirmation for all transactions
- Review, maintenance and monitoring of security procedures both manual and automated

Annually the Investment officer shall perform an internal compliance audit to assure compliance with the requirements of this Policy and the Act. The City's external auditor shall review the quarterly reports annually.

Cash flow forecasting is designed to protect and sustain cash flow requirements of the City. The Investment Officer will analyze and maintain a cash flow plan to monitor and forecast cash positions for investment purposes.

All security transactions will be made on documented competitive bid basis to assure the City is receiving good market rates. When issued US agency securities should be compared to other securities available in the secondary market to determine competitiveness.

The Investment Officer shall monitor, on no less than a monthly basis, the credit rating on all authorized investments in the portfolio which require credit ratings based upon independent information from a nationally recognized rating agency. If any security falls below the minimum rating required by Policy, the Investment officer shall notify the City Council of the loss and rating and liquidate the Investment within two days.

The Investment Officer shall monitor, on no less than a weekly basis, the status and ownership of all banks issuing brokered CD securities owned by the City based upon information from the FDIC. If any bank has been acquired or merged with another bank in which brokered CDs are owned by the City, the Investment Officer or Advisor shall immediately liquidate any brokered CD which places the City above the FDIC insurance level.

## **IX. Safekeeping**

All purchased securities are to be cleared to the City's safekeeping agent on a delivery versus payment basis (DVP). All safekeeping arrangements shall be approved by the Investment Officer and an agreement of the terms executed in writing. The independent third party custodian shall be required to issue safekeeping receipts to the City listing each specific security, rate, description, maturity, cusip number, and other pertinent information.



## **X. Collateral**

Collateralization is required on all bank time and demand deposits above the applicable FDIC insurance coverage by pledged collateral. In order to anticipate market changes and provide a level of additional security for all funds, collateral will be maintained and monitored by the pledging depository at 102% of market value of principle and accrued interest on the deposits. The depository will be responsible for monitoring collateral and margins at all times.

Collateral pledged to secure deposits shall be held by an independent financial institution outside the holding company of the depository. The collateral agreement with the depository shall be approved by resolution of the Bank Board or Bank Loan Committee. The Custodian shall provide a monthly report of collateral directly to the City.

All collateral shall be subject to inspection and audit by the City or its independent auditors.

Only the following securities are authorized as collateral for time and demand deposits or repurchase agreements:

- FDIC insurance coverage.
- Obligations of the United States, its agencies or instrumentalities, or evidence of indebtedness of the United States guaranteed as to principal and interest including MBS and CMO which pass the bank test.
- Obligations of any US State or of a County, City or other political subdivision of any state having been rated as investment grade (investment rating no less than "A" or its equivalent) by two nationally recognized rating agencies.
- Letter of Credit from the FHLB.

## **XI. Reporting**

The investment Officer shall submit monthly reports to the City Manager and detailed quarterly reports to the City Council containing sufficient information to permit an informed outside reader to evaluate the performance of the investment program. At a minimum, this report shall contain:

- A full description of each individual security or bank/pool position held at the end of the reporting period including market value at the beginning and end of the period
- Unrealized gains or losses
- Overall change in the market value during the period as a measure of volatility
- Weighted average yield of the portfolio
- Earnings for the period
- Allocation analysis of the total portfolio by market sector and maturity
- Statement of compliance of the investment portfolio with the Act and the Investment Policy signed by the Investment Officer(s)

The city shall maintain a comprehensive cash management program that includes timely collection of accounts receivable, vendor payments in accordance with invoice terms, and prudent investment of assets. Cash management is the process of managing monies in order to insure maximum cash availability and reasonable yield on short-term investments.

**XII. Delegation of Responsibility and Authority (Prudent Person's Rule)**

No unauthorized person may engage in an investment transaction and all transactions shall be executed as provided under the terms of this Policy and its supporting procedures.

EXHIBIT A  
LIST OF AUTHORIZED BROKERS AND DEALERS

U.S. Capital Advisors LLC

Texas Star

Texas Class

Government Capital Corporation

For additional information, please contact:

Fabrice Kabona, City Manager

936-348-2748 or [Fabrice.Kabona@ci.madisonville.tx.us](mailto:Fabrice.Kabona@ci.madisonville.tx.us)

Krystal Carroll, Finance Director

936-348-2748 or [Krystal.Carroll@ci.madisonville.tx.us](mailto:Krystal.Carroll@ci.madisonville.tx.us)