

City of Rhome

2022-2023 Fiscal Year Adopted Budget

2022-2023 Adopted Tax Rate \$437815 per \$100 taxable property value and is less than FY 2021-2022 of \$.450857 by \$0.013041

2022 No-New-Revenue Tax Rate \$.366258 per \$100 taxable property value after exemptions
 2022 Voter-Approval Tax Rate \$.437816 per \$100 taxable property value after exemptions - 2022 De Minimus Rate \$.668390/100
 2022 - 2023 Proposed Tax Rate is \$.000001 under the Voter Approval Rate (\$.437815) and the proposed VAR M&O Rate is \$.225182
 2022 Taxable Property Value \$203,360,725 after 2022 Property Subject to Tax Rate Freeze \$21,248,901
 The Debt Rate is \$0.212633 per \$100 taxable property value
 The Total amount of Municipal Debt Obligations is \$446,851

General Fund	Income	Expenses	Net
Administration	\$ 2,199,922.64	\$ 1,219,937.69	\$ 979,984.95
Building & Development	\$ 127,200.00	\$ 198,750.00	\$ (71,550.00)
Court	\$ 453,000.00	\$ 290,952.37	\$ 162,047.63
Police	\$ 16,400.00	\$ 932,747.04	\$ (916,347.04)
Net Court/Police	\$ 469,400.00	\$ 1,223,699.41	\$ (754,299.41)
Fire	\$ 349,314.61	\$ 454,075.79	\$ (104,761.18)
Parks	\$ 48,000.00	\$ 48,000.00	\$ -
Subtotal General Fund	\$ 3,193,837.25	\$ 3,144,462.89	\$ 49,374.36
Water & Sewer	\$ 1,610,603.00	\$ 1,469,460.94	\$ 141,142.06
Total Budget	\$ 4,804,440.25	\$ 4,613,923.83	\$ 190,516.42

The budget will raise more revenue from property taxes than last year's budget by an amount of \$86,054.64, which is a 10.7% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$3563.81

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
ADMIN	10-40015-10	Rhyme Beautification Fund	-		NEW GL Account for Restricted Funds
ADMIN	10-40100-10	Franchise Fees	77,000.00	77,000.00	Oncor/Atmos (Budget same as prior years)
ADMIN	10-40240-10	Property Tax M & O	485,956.00	457,931.69	2022-2023 VAR Tax Rate \$.437816/\$100; Proposed Tax Rate is \$.437815/100; and Actual VAR M&O Rate \$.225182/\$100
ADMIN	11-40250-00	Property Tax I&S Debt Service	318,333.00	432,411.95	2022-2023 Proposed Tax Rate \$.437815/\$100; Actual Debt Rate \$.212633/\$100
ADMIN	10-40600-10	Sales Tax	895,000.00	1,150,000.00	Continued upward trend (Increased to match higher actuals from 2021-2022)
ADMIN	11-40650-00	Sales Tax I&S Debt Service	80,379.00	80,379.00	Portion of Sales Tax Revenue Attributed to Non-Bond Debt Service in 2021-2022
ADMIN	10-40700-10	Miscellaneous Revenue	2,000.00	2,000.00	Previously Recorded in Other Income - NEW GL ACCOUNT: ORR, Notary, Fax, Copies, Facility Rentals (Budget same as previous year; actuals on target with budget)
ADMIN	10-70100-10	Interest Revenue	110.00	200.00	Interest Earned on Various GF Bank Accounts (Budget same as previous years)
ADMIN	10-70300-10	Other Revenue	-		Generally non-recurring revenue unrelated to normal operations (for example, insurance claims)
		TOTAL REVENUE	1,858,778.00	2,199,922.64	
ADMIN	10-60000-10	Accounting Fees	14,000.00	18,500.00	Annual Audit - Increase due to cost of inflation
ADMIN	10-60020-10	Lease Payment	14,553.00	32,016.00	1-year lease at 10% increase from previous year. If we pay for two years we lock-in 'no increase' for second year.
ADMIN	10-60080-10	Bank Fees	5,000.00	3,000.00	Monthly Fees for Various Bank Accounts-in process of reducing number of bank accounts to reduce fees.
ADMIN	11-60100-10	Bond Interest Expense	23,726.00	17,138.00	2016 Refunding Bond (Paid off 9/15/2025); 2017 Tax Note Series (Paid off 9/15/2024)
ADMIN	11-60150-10	Bond Principal	295,000.00	302,000.00	2016 Refunding Bond (Paid off 9/15/2025); 2017 Tax Note Series (Paid off 9/15/2024)
ADMIN	10-60300-10	Contract Labor	10,000.00	122,000.00	IT Services, CPA services, settlement
ADMIN	10-60350-10	Education/Training	4,000.00	4,000.00	Same as previous year: Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered (includes ICMA, TCMA, TMCA)
ADMIN	10-60510-10	Note Payments	3,348.93	3,348.93	None in 2019-2020; Laserfiche/Computers payment due in 2020-2021 (Pymt 3 of 5)
ADMIN	10-60600-10	Office Supplies	2,700.00	2,900.00	Slight increase due to rising cost/inflation
ADMIN	10-60800-10	Postage	1,000.00	1,000.00	Budget same as previous year
ADMIN	10-60950-10	Property Tax Service	24,807.00	29,000.00	Appraisal District and Wise County - increased
ADMIN	10-61200-10	Credit Card Fees	500.00	500.00	Budget same as last year - not convenience fees
ADMIN	10-61600-10	Dues & Subscriptions	35,000.00	39,000.00	OpenGov/STW Annual; Email; Web Hosting; Back Up Protection; ADT Monitoring; Office 365; TML Annual; includes new Agenda Management System (\$3,000) (Increased for minor cost increases on various services in 2021-2022)
ADMIN	10-61800-10	Insurance - Prop/Liability	6,675.00	7,209.00	Quarterly insurance premiums through TML (includes \$414 for Parks); <i>substantial increase of approximately 15% for all Depts</i>
ADMIN	10-61820-10	Insurance - Med/Dental (ER)	37,922.00	42,472.64	2022-2023 Rates Not Available Yet; <i>assume 12% increase</i>
ADMIN	10-61830-10	TMRS - Retirement (ER)	15,012.00	17,447.00	Full TMRS Rate for Fully Funded Pension
ADMIN	10-62750-10	Legal Notices	4,000.00	5,300.00	Increased development: Account fluctuates from year to year depending on required notices
ADMIN	10-62800-10	Legal Fees	96,000.00	99,000.00	Bimonthly Meetings; Employment; Compliance; Regulatory; Etc. Varies on Needs during year - increased based on growth and development demands, continued Ordinance clean-up and actual expenditures
ADMIN	10-63100-10	Building Maintenance	2,000.00	1,600.00	Pest Control; HVAC Maintenance; Other Misc. Repairs & Maintenance on City Building not budgeted elsewhere
ADMIN	10-63400-10	Telephone & Internet	8,000.00	8,000.00	Bundling Services for Phone/Internet-same as last year
ADMIN	10-63430-10	City Elections	4,000.00	4,000.00	Budget same as previous year
ADMIN	10-64000-10	Utilities-Gas/Elec/St Lights	24,000.00	30,000.00	Increased due to rising energy costs. <i>This line item includes cost of street lights</i>
	10-64100-10	Utilities - Water	500.00	600.00	New GL to track/charge departments for water; increase based on prior year actual

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
ADMIN	10-65600-10	Hiring/Testing Expenses	250.00	250.00	Payroll Related Expenses to be Combined with All Payroll Costs (Hiring; Pre-employment; Drug Testing)
ADMIN	10-65610-10	Salary	164,940.00	187,700.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
ADMIN	10-65630-10	Wages	43,060.00	56,784.00	Based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment (UB - 80/20 split btw GF & W/WW)
ADMIN	10-65640-10	Overtime	500.00	500.00	Amount paid for hours worked over normal schedule - evening meetings
ADMIN	10-65680-10	State Unemployment (ER)	770.00	315.00	Required Payroll Expense-Employer Portion (.01% decrease)
ADMIN	10-65700-10	Medicare Expense (ER)	3,039.00	3,554.40	Required Payroll Expense-Employer Portion
ADMIN	10-65710-10	Social Security Expense (ER)	12,998.00	15,198.11	Required Payroll Expense-Employer Portion
ADMIN	10-65740-10	Transfer to Fire Department	134,681.61	136,504.61	Annual \$48,000, Apparatus Replacement \$50,000, Fire Chief Salary - partial
ADMIN	10-65760-10	Transfer to Parks	21,050.32	18,000.00	Funds for Projects Maintenance of Parks \$4,000; Utilities (Eternal Flame) \$1,000; Family Park \$10,000 (to repair/replace playground; Veterans Park (\$1,000), includes increase in utilities for water charges \$6050.32
ADMIN	10-66020-10	Technology	8,500.00	8,500.00	Website annual; computer replacement
ADMIN	10-66030-10	Banquet/Service Awards	2,000.00	2,000.00	Annual Employee/Volunteer Appreciation and Recognition
ADMIN	10-66100-10	Library Support	600.00	600.00	Annual Support for Library to maintain accreditation for grant funding
ADMIN	10-66200-10	Loan Purchases	-	-	No loan purchases in 2020-2021
ADMIN	10-80100-10	Other Expenses	-	-	Generally non-recurring expenses unrelated to normal operations (for example, insurance claims)
		TOTAL EXPENSES	1,024,132.86	1,219,937.69	\$65,249 (6%)
		NET REVENUE/EXPENSES	834,645.14	979,984.95	
Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
BLDG/DEV	10-40025-20	Code Revenue	-	-	Reimbursement for mowing abatements varies year to year
BLDG/DEV	10-40200-20	Health Permit Revenue	13,000.00	8,000.00	Decrease based on actuals
BLDG/DEV	10-40360-20	Hotel Occupancy Tax Revenue	18,000.00	18,000.00	Budget same as previous year
BLDG/DEV	10-40380-20	Animal Registration Revenue	1,800.00	1,200.00	Budget for 200 registered animals at \$6 per animal; Increase Registration Roundup to Gain Compliance on Registration
BLDG/DEV	10-40400-20	Permits / Plats/ Site Plan	125,000.00	100,000.00	Decrease based on actuals
BLDG/DEV	10-70300-20	Other Revenue	-	-	Budget at zero for 2022-2023
		TOTAL REVENUE	157,800.00	127,200.00	
BLDG/DEV	10-60060-20	Animal Control	1,800.00	1,200.00	Budget decrease: Compliance which will be off set by Animal Registration Revenue
BLDG/DEV	10-60300-20	Contract Labor	10,300.00	-	
BLDG/DEV	10-60400-20	Engineering Services	50,000.00	50,000.00	Engineering costs for platting, site plan review, etc. (prior years included Transportation Plan study costs; costs assigned to PSA/DA)
BLDG/DEV	10-60500-20	Inspection Fees	30,000.00	22,000.00	Decrease based on actuals
BLDG/DEV	10-60600-20	Office Supplies	500.00	300.00	Decrease based on actuals
BLDG/DEV	10-60800-20	Postage	350.00	250.00	Decrease based on actuals
BLDG/DEV	10-60970-20	Street Repairs	120,000.00	120,000.00	Budget same as previous year
BLDG/DEV	10-61600-20	Dues & Subscriptions	5,000.00	5,000.00	Code Compliance/Zoning/Permit/Inspection Software
BLDG/DEV	10-61820-20	Insurance - Med/Dental (ER)	2,917.01	-	Code Compliance Employee
BLDG/DEV	10-61830-20	TMRS - Retirement (ER)	1,058.00	-	Code Compliance Employee
BLDG/DEV	10-65630-20	Wages	14,060.80	-	Code Compliance Employee (10 hrs weekly)
BLDG/DEV	10-65680-20	State Unemployment (ER)	53.19	-	Code Compliance Employee (.1% decrease)
BLDG/DEV	10-65700-20	Medicare Expense (ER)	205.84	-	Code Compliance Employee
BLDG/DEV	10-65710-20	Social Security Expense (ER)	880.15	-	Code Compliance Employee
		TOTAL EXPENSES	237,124.99	198,750.00	
		NET REVENUE/EXPENSES	(79,324.99)		
Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
COURT	10-40160-40	Court Fines Revenue	415,000.00	430,000.00	Budget Restricted Funds Separately in 2021-2022
COURT	10-40170-40	Credit Card Convenience Fee	-	-	Court Credit Card Processing Fees Passed on to Customer (Offsets Credit Card Fees)

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
COURT	10-40180-40	Building & Security Revenue	1,350.00	16,000.00	Budget Restricted Funds 2021-2022
COURT	10-40185-40	Court Technology Revenue	5,500.00	7,000.00	Budget Restricted Funds 2021-2022; NetData
		TOTAL REVENUE	421,850.00	453,000.00	
COURT	10-60005-40	Building & Security Expenses	1,350.00	16,000.00	Budget Restricted Funds 2021-2022; Offsets Restricted Revenue (Walk through and handheld Metal detectors, security gate, security window film, Bailiff & Courtroom Security/\$5610)
COURT	10-60008-40	MC Fines Collections Expense	32,000.00	40,000.00	30% Collections Fee for Court Fees in Collections
COURT	10-60300-40	Contract Labor	11,700.00	12,200.00	Monthly Contracted Fee with Presiding Judge
COURT	10-60480-40	Court Technology Expenses	5,500.00	8,200.00	Budget Restricted Funds 2021-2022; Offsets Restricted Revenue (Includes Court Software & Hardware)
COURT	10-60600-40	Office Supplies	1,400.00	1,200.00	Budget decrease from prior year
COURT	10-60800-40	Postage	1,600.00	1,400.00	Budget decrease from prior year
COURT	10-60870-40	State Fees	124,500.00	127,500.00	Based on Court Fines (30%) - remitted to State
COURT	10-60890-40	Education/Training	1,200.00	2,000.00	Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered
ADMIN	10-61200-40	Credit Card Fees			Court Credit Card Processing Fees Passed on to Customer (Offsets Credit Card Fees)
COURT	10-61600-40	Dues & Subscriptions	300.00	300.00	Recurring Judicial Organization Dues
COURT	10-61820-40	Insurance - Med/Dental (ER)	11,668.56	13,068.00	2021-2022 rates not available yet- assumed 12%
COURT	10-61830-40	TMRS Retirement (ER)	3,570.00	3,731.98	Full TMRS Rate for Fully Funded Pension
COURT	10-62800-40	Legal Fees	12,000.00	10,000.00	Prosecutor Fee - Monthly Court plus Trials that vary from year to year (one case currently on appeal)
COURT	10-65600-40	Hiring/Testing Expenses			Payroll Related Expenses to be Combined with All Payroll Costs (Hiring; Pre-employment; Drug Testing)
COURT	10-65630-40	Wages	47,384.00	51,251.20	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
COURT	10-65640-40	Overtime	500.00		Amount paid for hours worked over normal schedule - evening court
COURT	10-65680-40	State Unemployment (ER)	252.00	90.00	Required Payroll Expense-Employer Portion (.1% rate decrease)
COURT	10-65700-40	Med care Expense (ER)	694.11	760.29	Required Payroll Expense-Employer Portion
COURT	10-65710-40	Social Security Expense (ER)	2,968.00	3,250.90	Required Payroll Expense-Employer Portion
		TOTAL EXPENSES	258,586.67	290,952.37	\$30,066.82 (10%)
		NET REVENUE/EXPENSES	163,263.33		
Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
POLICE	10-40010-50	Impound Lot Revenue	-		Closed the Impound Lot in 2020 (Budget Zero)
POLICE	10-40040-50	Sponsor Revenue - NNO		3,000.00	Sponsor Revenue for National Night Out October 2022 received in August/September 2021
POLICE	10-40270-50	Donations	500.00		Budget at Zero for 2020-2021
POLICE	10-40275-50	Auction Proceeds (2020-2021)		12,000.00	Sale of Police Vehicle No Longer Used
POLICE	10-40700-50	Miscellaneous Revenue		500.00	Previously Recorded in Other Income: ORR, Crash Reports, Notary
POLICE	14-70500-00	Grant Revenue	1,500.00	900.00	Varies year to year - Offset with Grant Purchases
POLICE	10-70300-50	Other Revenue			Generally non-recurring revenue unrelated to normal operations (for example, insurance claims)
		TOTAL REVENUE	2,000.00	16,400.00	
POLICE	10-60010-50	National Night Out Expenses		3,000.00	Offset with Sponsor Revenue Received
POLICE	10-60300-50	Contract Labor	1,500.00	900.00	Vehicle wash and cleaning
POLICE	14-80500-10	Grant Purchases	1,500.00	900.00	Varies year to year - Offset with Grant Revenues
POLICE	10-60410-50	Equipment Repairs	1,500.00	1,500.00	Budget same as previous years
POLICE	10-60430-50	Equipment	87,500.00	4,000.00	Outdated equipment repair/replacement
POLICE	10-60510-50	Note Payments	27,327.62	27,327.62	Note Payment for Replacement of Body Cameras, Cameras in Patrol Vehicles, Desktop Computers for Offices, Laptops for Patrol Vehicles (Pymt 3 of 5)
POLICE	10-60600-50	Office Supplies	2,400.00	2,400.00	Budget increase based on actuals
POLICE	10-60800-50	Postage	300.00	400.00	Budgeted based on actuals
POLICE	10-60890-50	Education/Training	4,000.00	4,000.00	Same as previous year: Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered
POLICE	10-61100-50	New Vehicle Leasing/Purchase		50,000.00	Will start vehicle Leasing Program (GovCap: Pymt 1 of 5) - 2022-2023
POLICE	10-61110-50	Vehicle Repairs & Maintenance	7,000.00	8,000.00	Slight increase due to inflation and rising cost of repairs
POLICE	10-61150-50	Gas & Oil	22,000.00	28,000.00	Increase due to inflation and rising gas prices

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
POLICE	10-61600-50	Dues & Subscriptions	10,992.00	13,000.00	Konica Minolta; Thinkstream Acquisition Kologik; PD Evidence online; Cledds; Axon Taser; TPCA
POLICE	10-61750-50	Impound Lot Expense	-	-	Closing the Impound Lot in 2020 (Budget Zero)
POLICE	10-61800-50	Insurance - Prop/Liability	22,240.14	27,913.00	Quarterly insurance premiums through TML: Reflects increase in 2021-2022 estimate
POLICE	10-61820-50	Insurance - Med/Dental (ER)	81,679.98	84,058.00	2022-2023 Rates Not Available Yet-rep projects 12% increase
POLICE	10-61830-50	TMRS Retirement (ER)	35,972.00	36,647.86	Full TMRS Rate for Fully Funded Pension
POLICE	10-63100-50	Building Maintenance	1,000.00	12,000.00	Electric gate - security (\$10K plus \$2K general maintenance)
POLICE	10-63400-50	Telephone & Internet	8,500.00	8,500.00	Budget same as previous year
POLICE	10-63450-50	Technology	1,500.00	1,500.00	Technology needs throughout year
POLICE	10-63510-50	Uniforms / Clothing Allowance	6,500.00	7,000.00	Slight to reflect cost of onboarding new officers
POLICE	10-64000-50	Utilities - Gas & Electric	3,500.00	3,500.00	Budget same as previous year
POLICE	10-64100-50	Utilities - Water	500.00	650.00	Slight increase due based on actuals
POLICE	10-65600-50	Hiring/Testing Expenses	400.00	600.00	Slight increase to reflect cost of onboarding new officers
POLICE	10-65610-50	Salary	78,000.00	85,995.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
POLICE	10-65630-50	Wages	383,775.00	440,943.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
POLICE	10-65640-50	Overtime	34,295.23	39,902.85	Amount paid for hours worked over normal schedule - required reporting/arrests/coverage etc.
POLICE	10-65680-50	State Unemployment (ER)	1,915.00	720.00	Required Payroll Expense-Employer Portion (.1% decrease)
POLICE	10-65700-50	Medicare Expense (ER)	6,993.71	7,466.03	Required Payroll Expense-Employer Portion
POLICE	10-65710-50	Social Security Expense (ER)	29,904.17	31,923.68	Required Payroll Expense-Employer Portion
POLICE	10-80100-50	Other Expense	-	-	Costs related to insurance claim for wrecked vehicle replacement - offset with TML insurance proceeds in Other Revenue - PD in 2018-2019
		TOTAL EXPENSES	862,694.85	932,747.04	\$20,491.33(2.3%)
		NET REVENUE/EXPENSES	(860,694.85)	(916,347.04)	
Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
FIRE	60-40270-00	Donations	5,000.00	5,000.00	Budget same as previous years
FIRE	60-40280-00	Fundraisers	18,000.00	18,000.00	Budget same as previous years (Bi-annual Boot Drive)
FIRE	60-40300-00	Transfer from General Fund	134,681.61	136,504.61	Transfer from General Fund (\$48k general expenses/\$50k apparatus replacement/\$36,681.61 PT Fire Chief)
FIRE	60-40330-00	Tarrant County Contract	8,000.00	8,000.00	Tarrant County Contract (annual)
FIRE	60-40550-00	RD - CPR Initiative Sponsored	2,000.00	2,000.00	New GL
FIRE	60-40555-00	RD - CPR Initiative Class Fees	2,160.00	2,160.00	New GL
FIRE	60-40610-00	Wise County Contract	52,000.00	52,000.00	Wise County Contract (monthly)
FIRE	60-40630-00	Cost Recovery	16,650.00	16,650.00	Billable Motor Vehicle Accidents - Varies by Year and Number of Billable Incidents - Does NOT include Medical or Fire ONLY Motor Vehicle Accidents for Insurance Claims
FIRE	14-70610-00	Development Funding	-	80,000.00	Contract Funds to cover one paid FT firefighter including benefits/required PPE
FIRE	14-70600-00	Grant Revenue	28,500.00	29,000.00	Anticipated \$25,000 various/\$3,500 disability insurance
		TOTAL REVENUE	256,991.61	309,114.61	
FIRE	60-60300-10	Contract Labor	60,700.00	41,500.00	Shift Work Program; Fire Prevention and Inspections, Medical Director \$1,500
FIRE	60-60360-10	Grant Purchases	25,000.00	25,000.00	Anticipated \$15,000 Bunker Gear Or Fire Equipment Grant with Texas Forestry Service/ \$10,000 for Training Grants Awarded from Texas Forestry Service as well as VFIS Wellness Grant and Insurance Grant - Offset with Grant Revenue
FIRE	60-60430-10	Equipment	20,000.00	45,000.00	Based on Equipment Replacement Program in place to address aging equipment needs and maintenance agreements for equipment; includes \$15K for radios and \$10K for personal lockers for FF's
FIRE	60-60470-10	Fire Safety Program	1,000.00	1,000.00	Costs for community outreach programs - \$900 for Fire Prevention materials for students at schools; \$100 for fire prevention materials for other outreaches throughout 2022-2023

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
FIRE	60-60492-10	CPR Initiative - Fee Classes	2,160.00	2,160.00	New GL
FIRE	60-60495-10	CPR Initiative - Sponsored	2,000.00	2,000.00	New GL
FIRE	60-60510-10	Note Payments	49,702.27	49,702.27	Note payment - Rescue mini-pumper (\$15,720.51), SCBA Packs/Bottles & Cascade System 2021 Annual Payment \$33,981.76 (Pymt 3 of 5)
FIRE	60-60560-10	Support Crew / Supplies	1,250.00	1,500.00	Based on Projected needs for Splash Days and Rehab/Supplies for Crews
FIRE	60-60580-10	Apparatus Repairs & Maint	20,000.00	20,000.00	Based on Vehicle Maintenance Program in place to address regular maintenance needs
FIRE	60-60600-10	Office Supplies	1,250.00	1,500.00	Budgeted cost of increases
FIRE	60-60610-10	Incentives	1,000.00	1,000.00	To be utilized for programs to recruit and retain qualified volunteers
FIRE	60-60890-10	Education/Training	2,500.00	4,253.00	Continuing Education/Required Certifications/Training (not covered by Grants) Varies from Year to Year for Certifications & Classes plus RVR FT FF
FIRE		Benefits	-	-	1 FT Paid FF 2022-2023/ 3 FT FF 2023-2024
FIRE	60-61150-10	Gas & Oil	5,850.00	8,400.00	Varies by number/location of incidents
FIRE	60-61600-10	Subscriptions	8,500.00	10,000.00	Haas Alert System; PSTrax; Emergency Reporting; Active 911; Email; TV Service (Weather Watch)
FIRE	60-61610-10	Dues	2,000.00	2,000.00	SFFMA Department/Individual; TCFP Individual
FIRE	60-61700-10	Apparatus Replacement	40,000.00	-	Based on Apparatus Replacement Program Presented to City Council
FIRE	60-61800-10	Insurance - Prop/Liability	12,329.00	15,311.00	Increased insurance premiums through TML
FIRE	60-61830-10	TMRS Retirement (ER)	2,361.00	8,960.08	Full TMRS Rate for Fully Funded Pension
FIRE	60-61900-10	Insurance - Disability	3,737.50	3,500.00	Insurance Policy to Cover LODD, AD&D - partially covered with Grant Proceeds from VFIS
FIRE	60-63100-10	Building Maintenance	1,500.00	1,000.00	Budget for general maintenance on building
FIRE	60-63400-10	Telephone & Internet	3,000.00	4,308.00	Budget based on prior year actuals
FIRE	60-63450-10	Technology	3,500.00	1,000.00	Annual tech needs
FIRE	60-63510-10	Uniforms	-	31,500.00	Based on number of volunteers requiring mandatory uniform/identification + 1 full set for RVR FF, also includes funding for bunker gear
FIRE	60-64000-10	Utilities - Gas & Electric	3,000.00	3,500.00	Budget based on prior year actuals
FIRE	60-64100-10	Utilities - Water	500.00	500.00	
FIRE	60-65610-10	Salary	-	73,000.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
FIRE	60-65630-10	Wages	-	50,003.00	1 FT Paid FF 2022-2023
FIRE	60-65640-10	Overtime	-	4,668.00	
FIRE	60-61820-10	Insurance- Med/Dental	-	24,000.00	Allotment for EE Med/Dental for 2 FT Employees - estimated as we don't get finals until after budget passes
FIRE	60-65680-10	State Unemployment (ER)	252.00	180.00	Required Payroll Expense-Employer Portion (.1% increase)
FIRE	60-65700-10	Medicare Expense (ER)	459.18	1,825.38	Required Payroll Expense-Employer Portion
FIRE	60-65710-10	Social Security Expense (ER)	1,963.42	7,805.06	Required Payroll Expense-Employer Portion
FIRE	60-66000-10	EMS Supplies	7,000.00	7,000.00	EMS supplies varies by number/type of EMS call
FIRE	60-66030-10	Banquet/Service Awards	1,000.00	1,000.00	Annual Employee/Volunteer Appreciation and Recognition
FIRE	60-66200-10	Loan Purchases	-	-	
FIRE	60-80100-10	Other Expenses	-	-	
		TOTAL EXPENSES	283,514.37	454,075.79	\$77,640 (20%)
		NET REVENUE/EXPENSES	(16,922.76)	(104,761.18)	
Department	GL Account	Description	2021-2022 Budget		Explanations
PARKS	80-40280-00	Fundraisers	-	-	No Fundraisers in 2019-2020 at Direction of City Council to focus on Capital Improvements for Parks
PARKS	80-40300-00	Transfer from General Fund	21,050.32	48,000.00	Maintenance of Parks \$17,400 (includes new mower); Utilities (Water, Eternal Flame) \$6,050; Family Park \$4,000; Veterans Park \$1,000; Relocation & repair
		TOTAL REVENUE	21,050.32	48,000.00	
PARKS	80-60300-10	Contract Labor	2,000.00	2,000.00	General maintenance/outside contractors
PARKS	80-60640-10	Family Park	10,000.00	37,700.00	Allotted for Park Improvements- Engineered fiber-\$2,200. \$1300 for basic maintenance and repairs. \$6000 to repair and replace lights at family park with LED (Not Working); includes small relocation/repair option to be funded by Park Savings (not new spending).
PARKS	80-60650-10	Veterans Park	1,000.00	1,000.00	annual maintenance

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
PARKS	80-60680-10	Maintenance of Parks by PW	2,000.00	2,000.00	Allocated for Irrigation Repairs, Fertilization, Minor Repairs at Park and Pavilion, new mower
PARKS	80-64000-10	Utilities - Gas & Electric	6,050.32	1,000.00	Gas (eternal flame), electric
PARKS	80-64100-10	Utilities - Water		4,300.00	Water
		TOTAL EXPENSES	21,050.32	48,000.00	
		NET REVENUE/EXPENSES			
Department	GL Account	Description	2021-2022 Budget		
W/S	20-40170-10	Credit Card Convenience Fee			Credit card processing fee passed on to the residents using credit card as a form of payment
W/S	20-40650-10	Meter Deposits (income)			Reclassified as Restricted Liability in 2020-2021
W/S	20-40660-10	Tap Fees	30,000.00	30,000.00	Development coming online 2022/2023
W/S	20-40670-10	Water Revenue	950,000.00	950,000.00	Development coming online 2022/2023; (FY 2020-2021 revenue-\$618K + \$332K projected increase in sales from RVR = \$950K)
W/S	20-40680-10	Water Tower Lease	12,000.00	12,000.00	Remain constant with prior yr. budget - no new lease agreements
W/S	20-40700-10	Miscellaneous Revenue	5,000.00	5,000.00	Budget same as previous year
W/S	20-70100-10	Interest Revenue	100.00	100.00	Remain constant with prior yr. - interest earned on bank account
W/S	20-40670-20	Sewer Revenue	488,194.00	506,293.00	Wastewater increases (effective Sept. 1, 2021) (includes \$18,098.28 W/W Impact fees)
W/S	20-40670-30	Garbage Revenue	103,173.00	107,210.00	Pass through charges from Waste Connections
		TOTAL REVENUE	1,588,467.00	1,610,603.00	
W/S	20-60100-10	Bond Interest Expense	96,026.00	93,776.00	2019 Bond Interest due in FY
W/S	20-60150-10	Bond Principal	75,000.00	75,000.00	2019 Bond Principle due in FY
W/S	20-60200-10	Water Chemicals	3,300.00	7,600.00	Chemical for water treatment: Ammonia, (\$4100)Chlorine gas Increase due to pricing crease. Fuel charge increase of 12.6%, Chemical cost 35%+ -Shipping \$1000 LAS \$1500 Other \$1000
W/S	20-60210-10	Emergency Repairs	5,000.00	5,000.00	Unplanned repairs not budgeted elsewhere
W/S	20-60220-10	AMR Cell Fee Per Connection	6,500.00	6,600.00	\$.89 Per Connection Fee Per Month
W/S	20-60230-10	Water Meter/Transmitter	9,400.00	6,600.00	New meters and transmitter for new construction
W/S	20-60300-10	Contract Labor		200.00	IT Services
W/S	20-60240-10	Utility Projects		30,000.00	CDBG Matching Funds - Well #6
W/S	20-60400-10	Engineering Services	40,000.00	52,000.00	Ongoing engineering for various issues throughout the city that require professional services (Update City's drought/water conservation plan (\$12K) to meet TWDB&TCEQ requirements)
W/S	20-60510-10	Note Payments	5,672.88	43,363.05	2018 Chevy Truck monthly payment (4472.74: Pd off 4/19/23) GovCap Equipment (\$40,053.87: Pymt 1 of 5)
W/S	20-60600-10	Office Supplies	2,000.00	7,400.00	Slight increase due to increase cost of goods+ safety supplies
W/S	20-60800-10	Postage	4,000.00	4,500.00	Slight increase based on prior year actuals
W/S	20-60890-10	Education/Training	2,500.00	2,500.00	Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered
W/S	20-61110-10	Vehicle Repairs & Maintenance	6,000.00	6,000.00	Regular upkeep and maintenance on vehicles
W/S	20-61130-10	Equipment Repair & Maintenance	5,000.00	5,000.00	Mowers, Dump truck, Backhoe, Chain Saw, Weed Eater etc. (Backhoe & Dump truck need repairs)
W/S	20-61150-10	Gas & Oil	9,000.00	9,500.00	Increase due to rising costs
W/S	20-61200-10	Bank Services Fee			Credit card processing fee passed on to the residents using credit card as a form of payment
W/S	20-61600-10	Dues & Subscriptions	4,000.00	4,000.00	AWWA, TWUA, APWA, TRWA, SCADA - 911
W/S	20-61700-10	Equipment Rentals	2,000.00	2,000.00	Slight decrease from previous year budget
W/S	20-61800-10	Insurance - Prop/Liability	30,450.00	26,412.00	Increased cost for insurance premiums through TML
W/S	20-61820-10	Insurance - Med/Dental (ER)	49,575.53	54,639.00	Rates Not Available Yet- assume 12% increase
W/S	20-61830-10	TMRS Retirement (ER)	15,576.00	22,019.07	Full TMRS Rate for Fully Funded Pension
W/S	20-63100-10	Building Maintenance	1,000.00	1,000.00	Budget for general maintenance on building
W/S	20-63400-10	Telephone & Internet	6,400.00	6,600.00	\$3,600 CenturyLink/\$3,000 Cell phones)
W/S	20-63510-10	Uniforms / Clothing Allowance	3,750.00	3,975.00	Increased due to change to full service company for uniforms and providing work boots for staff who come in to contact with biohazard materials
W/S	20-64000-10	Utilities - Gas & Electric	36,000.00	53,043.00	Increase due to rising costs
W/S	20-64100-10	Utilities - Water	500.00	500.00	
W/S	20-65600-10	Hiring/Testing Expenses	300.00	300.00	Hiring: Pre-employment; Drug Testing
W/S	20-65610-10	Salary	78,832.00	89,985.26	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living & equity adjustment

Department	GL Account	Description	2021-2022 Budget	2022-2023 Budget	Explanations
W/S	20-65630-10	Wages	197,590.00	209,393.60	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living & equity adjustment. UB 80%
W/S	20-65640-10	Overtime	9,100.00	12,986.00	Amount paid for hours worked over normal schedule - On Call/Emergency Repairs
W/S	20-65680-10	State Unemployment (ER)	873.00	382.50	Required Payroll Expense-Employer Portion (.1% decrease)
W/S	20-65700-10	Medicare Expense (ER)	3,085.00	4,485.80	Required Payroll Expense-Employer Portion
W/S	20-65710-10	Social Security Expense (ER)	13,189.00	19,180.66	Required Payroll Expense-Employer Portion
W/S	20-66020-10	Technology	500.00	2,300.00	Hardware/software, SCADA updates/maint, Microsoft, Adobe, repairs
W/S	20-66030-10	Groundwater Production Fee	11,471.00	15,358.00	Fees paid to Groundwater District for ground water pumped cost based off gallons pump. Bi-annual payment. Increase is due to increase in well production. Increase in well production (40.2 mgd) and at the same time reduced the purchased water (from WC) from 59 mgd to 42 mgd) Includes projected increase from Well #6 coming online
W/S	20-66050-10	Licenses & Permits	5,000.00	5,000.00	Permits for TCEQ W/WW
W/S	20-66070-10	Water/Sewer Shop Supplies	2,500.00	3,000.00	Slight increase based on actuals
W/S	20-66090-10	Water Line Maintenance	4,000.00	4,500.00	Parts for repairs and maint. For water lines and services increase
W/S	20-66100-10	Water Testing	9,500.00	9,500.00	Separate Water Testing in 2020-2021
W/S	20-66110-10	Walnut Creek SUD Purchases	691,379.00	405,000.00	Purchased water depends on demand of residents; budget increase for 2021-2022 (RVR didn't come online LY: Estimated to come online btw Nov '22 & Jan '23)
W/S	20-66150-10	Tap Expenses	-	-	Budget zero (included in other accounts)
W/S	20-66400-10	Well/Tank/Meter Vault Maintenance	9,000.00	13,300.00	Tank inspections, cleanings & maintenance (@ \$2,000 each) + (Booster pump/Well #3:\$4300)
W/S	20-80100-10	Other Expenses	-	1,000.00	Generally non-recurring expenses unrelated to normal operations (for example, insurance claims)
W/S	20-60200-20	Sewer Chemicals	4,000.00	10,000.00	Chlorine/chemicals used at WWTP & collection system
W/S	20-66090-20	Sewer Line Maintenance	2,000.00	2,500.00	Increase in cost of goods for sewer line (pipe, fitting, manhole ring & lids etc.)
W/S	20-66100-20	Sewer Testing	11,683.00	12,852.00	Increase in lab fees
W/S	20-66400-20	WWTP/Lift Station Maintenance	10,000.00	12,000.00	Replace pump at W. Plant (est \$8,000)
W/S	20-66040-30	Garbage Service	103,173.00	107,210.00	Includes CPI increase from Waste Connections
		TOTAL EXPENSES	1,580,825.41	1,469,460.94	
		NET REVENUE/EXPENSES	7,641.59	141,142.06	