

City of Rhome

2021-2022 Fiscal Year Proposed Budget Summary for 7/29/2021

2021-2022 Proposed Tax Rate \$.450857 per \$100 taxable property value and is less than FY 2020-2021 of \$.477694 by \$.026837

2021 No-New-Revenue Tax Rate \$.446273 per \$100 taxable property value after exemptions

2021 Voter-Approval Tax Rate \$.450858 per \$100 taxable property value after exemptions - 2021 De Minimus Rate \$.928819/100

2021 - 2022 Proposed Tax Rate is \$.000001 under the Voter Approval Rate (\$.450857) and the proposed VAR M&O Rate is \$.257667

2022 Taxable Property Value \$164,776,526 after 2021 Property Subject to Tax Rate Freeze \$19,051,753

The Debt Rate is \$.193190 per \$100 taxable property value

The Total amount of Municipal Debt Obligations is \$344,406

	Income		Expenses		Net
General Fund					
Administration	\$ 1,858,778.00	43%	\$ 1,023,132.86	24%	\$ 835,645.14
Building & Development	\$ 157,800.00	4%	\$ 237,124.99	6%	\$ (79,324.99)
Court	\$ 421,850.00	10%	\$ 258,586.67	6%	\$ 163,263.33
Police	\$ 2,000.00	0%	\$ 862,694.85	20%	\$ (860,694.85)
Net Court/Police	\$ 423,850.00	10%	\$ 1,121,281.52	26%	\$ (697,431.52)
Fire	\$ 266,991.61	6%	\$ 318,921.37	7%	\$ (51,929.76)
Parks	\$ 21,050.32	0%	\$ 21,050.32	0%	\$ -
Subtotal General Fund	\$ 2,728,469.93	63%	\$ 2,721,511.06	63%	\$ 6,958.87
Water & Sewer	\$ 1,588,467.00	37%	\$ 1,580,825.41	37%	\$ 7,641.59
Total Budget	\$ 4,316,936.93	100%	\$ 4,302,336.47	100%	\$ 14,600.46

The budget will raise more revenue from property taxes than last year's budget by an amount of \$11,624.00, which is a 1.47 % increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$21,048.71

Department	GL Account	Description	2020-2021 Budget	2021-2022 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	380,399.01	485,956.00	2021-2022 Proposed VAR Tax Rate \$.450857/\$100; Actual M&O Rate \$.257667/\$100
ADMIN	10-40250-10	Property Tax I&S Debt Service	344,833.35	318,333.00	2020-2021 Actual Tax Rate \$.450858/\$100; Actual Debt Rate \$.193190/\$100
ADMIN	10-40600-10	Sales Tax	807,621.18	895,000.00	Continued upward trend (Increased to match higher actuals from 2020-2021)
ADMIN	10-40650-10	Sales Tax I&S Debt Service	80,378.82	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	110.00	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	1,692,342.36	1,858,778.00	
ADMIN	10-30010-10	Internal Sevices/Water		500.00	New GL to track/charge departments for water
ADMIN	10-60000-10	Accounting Fees	12,000.00	13,000.00	Annual Audit
ADMIN	10-60020-10	Lease Payment	2,310.00	14,553.00	1-year lease at 5% increase from previous year
ADMIN	10-60080-10	Bank Fees	5,000.00	5,000.00	Monthly Fees for Various Bank Accounts-in process of reducing number of bank accounts to reduce fees.
ADMIN	10-60100-10	Bond Interest Expense	30,152.00	23,726.00	2016 Refunding Bond (Paid off 9/15/2025); 2017 Tax Note Series (Paid off 9/15/2024)
ADMIN	10-60150-10	Bond Principal	289,000.00	295,000.00	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	10,000.00	IT Services, CPA services and various
ADMIN	10-60350-10	Education/Training	4,000.00	4,000.00	Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered (includes ICMA, TCMA)

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
ADMIN	10-60510-10	Note Payments	3,348.93	3,348.93	None in 2019-2020; Laserfiche/Computers payment due in 2020-2021 (Pymt 2 of 5)
ADMIN	10-60600-10	Office Supplies	2,700.00	2,700.00	Budget same as previous year
ADMIN	10-60800-10	Postage	1,000.00	1,000.00	Budget same as previous year
ADMIN	10-60950-10	Property Tax Service	22,807.00	24,807.00	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	30,000.00	35,000.00	STW Annual; Email; Web Hosting; Back Up Protection; ADT Monitoring; Office 365; TML Annual (Increased for minor cost increases on various services in 2020-2021)
ADMIN	10-61800-10	Insurance - Prop/Liability	6,358.19	6,675.00	Quarterly insurance premiums through TML (confirming final numbers)
ADMIN	10-61820-10	Insurance - Med/Dental (ER)	33,859.68	37,922.00	2020-2021 Rates Not Available Yet
ADMIN	10-61830-10	TMRS - Retirement (ER)	14,435.12	15,012.00	Full TMRS Rate for Fully Funded Pension
ADMIN	10-62750-10	Legal Notices	4,000.00	4,000.00	Account fluctuates from year to year depending on required notices
ADMIN	10-62800-10	Legal Fees	90,000.00	96,000.00	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	2,000.00	Pest Control; HVAC Maintenance; Other Misc. Repairs & Maintenance on City Building not budgeted elsewhere
ADMIN	10-63400-10	Telephone & Internet	7,500.00	8,000.00	Bundling Services for Phone/Internet
ADMIN	10-63430-10	City Elections	6,500.00	4,000.00	
ADMIN	10-64000-10	Utilities-Gas/Elec/St Lights	24,000.00	24,000.00	Budget same as previous year (average \$2,000 per month) <i>This line item includes cost of street lights</i>
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	151,840.00	164,940.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
ADMIN	10-65630-10	Wages	47,353.80	43,060.00	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	468.00	500.00	Amount paid for hours worked over normal schedule - evening meetings
ADMIN	10-65680-10	State Unemployment (ER)	724.50	770.00	Required Payroll Expense-Employer Portion (2.8% increase)
ADMIN	10-65700-10	Medicare Expense (ER)	2,895.10	3,039.00	Required Payroll Expense-Employer Portion
ADMIN	10-65710-10	Social Security Expense (ER)	12,379.04	12,998.00	Required Payroll Expense-Employer Portion
ADMIN	10-65740-10	Transfer to Fire Department	132,945.29	134,681.61	Annual \$48,000, Apparatus Replacement \$50,000, Fire Chief Salary
ADMIN	10-65760-10	Transfer to Parks	18,000.00	21,050.32	Funds for Projects Maintenance of Parks \$4,000; Utilities (Eternal Flame) \$1,000; Family Park \$10,000 (to repair/replace LED lighting; eterans Park (\$1,000),includes increase in utlities for water charges \$6050.32
ADMIN	10-66020-10	Technology	6,500.00	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	977,426.65	1,023,132.86	
		NET REVENUE/EXPENSES	600,980.82	835,645.14	

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
BLDG/DEV	10-40025-20	Code Revenue	-	-	NEW GL Account for 2020-2021
BLDG/DEV	10-40200-20	Health Permit Revenue	11,000.00	13,000.00	Budget small increase for 2020-2021
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	1,800.00	Budget for 300 registered animals at \$6 per animal; Increase Registration Roundup to Gain Compliance on Registration
BLDG/DEV	10-40400-20	Permits / Plats/ Site Plan	110,000.00	125,000.00	Increased due to Rolling V Development in 2021-2022 for Platting
BLDG/DEV	10-70300-20	Other Revenue		-	Budget at zero for 2020-2021
		TOTAL REVENUE	140,800.00	157,800.00	
BLDG/DEV	10-60060-20	Animal Control	1,800.00	1,800.00	Budget increase in expenses for Compliance which will be off set by increase Animal Registration Revenue
BLDG/DEV	10-60300-20	Contract Labor		10,300.00	Substandard demo costs
BLDG/DEV	10-60400-20	Engineering Services	65,000.00	50,000.00	Engineering costs for platting, site plan review, etc. (prior year included Transportation Plan study costs; costs assigned to PSA/DA
BLDG/DEV	10-60500-20	Inspection Fees	30,000.00	30,000.00	Budget same as previous year
BLDG/DEV	10-60600-20	Office Supplies	500.00	500.00	Budget same as previous year
BLDG/DEV	10-60800-20	Postage	200.00	350.00	Budget increase based on 2020-2021 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	8,225.00	5,000.00	Code Compliance/Zoning/Permit/Inspection Software
BLDG/DEV	10-61820-20	Insurance - Med/Dental (ER)	2,604.59	2,917.01	Code Compliance Employee: 2021-2022 Rates Not Available Yet
BLDG/DEV	10-61830-20	TMRS - Retirement (ER)	1,018.06	1,058.00	Code Compliance Employee
BLDG/DEV	10-65630-20	Wages	13,520.00	14,060.80	Code Compliance Employee (10 hrs weekly)
BLDG/DEV	10-65680-20	State Unemployment (ER)	51.75	53.19	Code Compliance Employee (2.8.% increase)
BLDG/DEV	10-65700-20	Medicare Expense (ER)	196.04	205.84	Code Compliance Employee
BLDG/DEV	10-65710-20	Social Security Expense (ER)	838.24	880.15	Code Compliance Employee
		TOTAL EXPENSES	243,953.68	237,124.99	
		NET REVENUE/EXPENSES	(67,335.00)	(79,324.99)	

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
COURT	10-40160-40	Court Fines Revenue	409,000.00	415,000.00	Budget Restricted Funds Separately in 2021-2022
COURT	10-40170-40	Credit Card Convenience Fee	7,000.00		Court Credit Card Processing Fees Passed on to Customer (Offsets Credit Card Fees)
COURT	10-40180-40	Building & Security Revenue	1,350.00	1,350.00	Budget Restricted Funds Separately in 2021-2022
COURT	10-40185-40	Court Technology Revenue	3,300.00	5,500.00	Budget Restricted Funds Separately in 2021-2022; NetData comes online
		TOTAL REVENUE	420,650.00	421,850.00	
COURT	10-60005-40	Building & Security Expenses	1,350.00	1,350.00	Budget Restricted Funds Separately in 2021-2022; Offsets Restricted Revenue (Includes Bailiff & Courtroom Security)
COURT	10-60008-40	MC Fines Collections Expense	39,000.00	32,000.00	30% Collections Fee for Court Fees in Collections
COURT	10-60300-40	Contract Labor	10,800.00	11,700.00	Monthly Contracted Fee with Presiding Judge
COURT	10-60480-40	Court Technology Expenses	3,300.00	5,500.00	Budget Restricted Funds Separately in 2021-2022; Offsets Restricted Revenue (Includes Court Software & Hardware)
COURT	10-60600-40	Office Supplies	2,000.00	1,400.00	Budget decrease from prior year
COURT	10-60800-40	Postage	2,000.00	1,600.00	Budget decrease from prior year
COURT	10-60870-40	State Fees	122,700.00	124,500.00	Based on Court Fines (30%) - remitted to State
COURT	10-60890-40	Education/Training	1,200.00	1,200.00	Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered
ADMIN	10-61200-40	Credit Card Fees	7,000.00		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)	10,418.36	11,668.56	2021-2022 rates not available yet- assumed 12%
COURT	10-61830-40	TMRS Retirement (ER)	3,432.95	3,570.00	Full TMRS Rate for Fully Funded Pension
COURT	10-62800-40	Legal Fees	10,000.00	12,000.00	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)

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
COURT	10-65630-40	Wages	44,561.92	47,384.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
COURT	10-65640-40	Overtime	1,028.35	500.00	Amount paid for hours worked over normal schedule - evening court
COURT	10-65680-40	State Unemployment (ER)	207.00	252.00	Required Payroll Expense-Employer Portion (2.8% increase)
COURT	10-65700-40	Medicare Expense (ER)	661.06	694.11	Required Payroll Expense-Employer Portion
COURT	10-65710-40	Social Security Expense (ER)	2,826.80	2,968.00	Required Payroll Expense-Employer Portion
		TOTAL EXPENSES	262,786.44	258,586.67	
		NET REVENUE/EXPENSES	157,863.56	163,263.33	

PROPOSED

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
Department	GL Account	Description	2020-2021 Budget	2021-2022 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)	6,500.00	-	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	10-70000-50	Grant Revenue	1,500.00	1,500.00	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	11,500.00	2,000.00	
POLICE	10-30010-50	Internal Services/Water		500.00	New GL to account for water costs to city depts
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	1,500.00	Monthly Cleaning of PD Offices/Common Areas
POLICE	10-60360-50	Grant Purchases	1,500.00	1,500.00	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	4,000.00	87,500.00	Tasers- 7,500; Radios- \$80,000;
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 & One Tahoe Patrol Vehicle (Pymt 2 of 5)
POLICE	10-60600-50	Office Supplies	2,100.00	2,400.00	Budget increases due to cost of product increases
POLICE	10-60800-50	Postage	300.00	300.00	Budget same as previous years
POLICE	10-60890-50	Education/Training	3,500.00	4,000.00	Continuing Education/Required Certifications - Varies from Year to Year by Certification and Classes Offered
POLICE	10-61100-50	New Vehicle Purchase	40,000.00		Will start vehicle Leasing Program - 2022-2023
POLICE	10-61110-50	Vehicle Repairs & Maintenance	7,000.00	7,000.00	Budget same as previous years
POLICE	10-61150-50	Gas & Oil	22,000.00	22,000.00	Budget same as previous years
POLICE	10-61600-50	Dues & Subscriptions	7,500.00	10,992.00	Konica Minolta; Thinkstream Acquisition Kologik; PD Evidence online; Cledds; Productivity Center
POLICE	10-61750-50	Impound Lot Expense	-	-	Closing the Impound Lot in 2020 (Budget Zero)

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
POLICE	10-61800-50	Insurance - Prop/Liability	21,474.47	22,240.14	Quarterly insurance premiums through TML
POLICE	10-61820-50	Insurance - Med/Dental (ER)	72,928.55	81,679.98	2020-2021 Rates Not Available Yet-rep projects 12% increase
POLICE	10-61830-50	TMRS Retirement (ER)	34,589.62	35,972.00	Full TMRS Rate for Fully Funded Pension
POLICE	10-63100-50	Building Maintenance	1,000.00	1,000.00	Budget same as previous years
POLICE	10-63400-50	Telephone & Internet	7,300.00	8,500.00	Add air cards so every unit has its own/no sharing
POLICE	10-63450-50	Technology	1,500.00	1,500.00	Technology needs throughout year
POLICE	10-63510-50	Uniforms / Clothing Allowance	5,500.00	6,500.00	Cost increases
POLICE	10-64000-50	Utilities - Gas & Electric	3,000.00	3,500.00	Cost increases
POLICE	10-65600-50	Hiring/Testing Expenses	1,000.00	400.00	Payroll Related Expenses to be Combined with All Payroll Costs (Hiring; Pre-employment; Drug Testing)
POLICE	10-65610-50	Salary	63,440.00	78,000.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
POLICE	10-65630-50	Wages	361,322.23	383,775.00	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	34,295.23	Amount paid for hours worked over normal schedule - required reporting/arrests/coverage etc.
POLICE	10-65680-50	State Unemployment (ER)	1,863.00	1,915.00	Required Payroll Expense-Employer Portion (2.8% increase)
POLICE	10-65700-50	Medicare Expense (ER)	6,660.68	6,993.71	Required Payroll Expense-Employer Portion
POLICE	10-65710-50	Social Security Expense (ER)	28,480.16	29,904.17	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	765,581.56	862,694.85	
		NET REVENUE/EXPENSES	(754,081.56)	(860,694.85)	

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
FIRE	10-40270-60	Donations	5,000.00	5,000.00	Budget same as previous years
FIRE	10-40280-60	Fundraisers	18,000.00	18,000.00	Budget same as previous years (Bi-annual Boot Drive)
FIRE	10-40300-60	Transfer from General Fund	132,945.29	134,681.61	Transfer from General Fund (\$48k general expenses/\$50k apparatus replacement/\$36,681.61 PT Fire Chief)
FIRE	10-40330-60	Tarrant County Contract	8,000.00	8,000.00	Tarrant County Contract (annual)
FIRE	10-40550-60	RD - CPR Initiative Sponsored		2,000.00	New GL
FIRE	10-40555-60	RD - CPR Initiative Class Fees		2,160.00	New GL
FIRE	10-40610-60	Wise County Contract	50,400.00	52,000.00	Wise County Contract (monthly)
FIRE	10-40630-60	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	10-70000-60	Grant Revenue	25,000.00	28,500.00	Anticipated \$25,000 various/\$3,500 disability insurance
		TOTAL REVENUE	255,995.29	266,991.61	
FIRE	10-30010-60	Internal Services / Water		500.00	New GL to charge water cost to city depts
FIRE	10-60300-60	Contract Labor	25,500.00	60,700.00	Shift Work Program (Increase for 2021-2022/\$26K); Fire Prevention and Inspections, Medical Director \$1,500
FIRE	10-60360-60	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	10-60430-60	Equipment	18,300.00	20,000.00	Based on Equipment Replacement Program in place to address aging equipment needs and maintenance agreements for equipment

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
FIRE	10-60470-60	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 2020-2021
FIRE	10-60492-60	CPR Initiative - Fee Classes		2,160.00	New GL
FIRE	10-60495-60	CPR Initiative - Sponsored		2,000.00	New GL
FIRE	10-60510-60	Note Payments	75,383.62	49,702.27	Note payment - Rescue mini-pumper (\$15,720.51), SCBA Packs/Bottles & Cascade System 2021 Annual Payment \$33,981.76 (Pymt 2 of 5)
FIRE	10-60560-60	Support Crew / Supplies	500.00	1,250.00	Based on Projected needs for Splash Days and Rehab/Supplies for Crews
FIRE	10-60580-60	Apparatus Repairs & Maint	20,000.00	20,000.00	Based on Vehicle Maintenance Program in place to address regular maintenance needs
FIRE	10-60600-60	Office Supplies	500.00	1,250.00	Budgeted cost of increases
FIRE	10-60610-60	Incentives	1,000.00	1,000.00	To be utilized for programs to recruit and retain qualified volunteers
FIRE	10-60890-60	Education/Training	1,500.00	2,500.00	Continuing Education/Required Certifications (not covered by Grants) Varies from Year to Year for Certifications & Classes
FIRE	10-60XXX-60	Benefits	-	-	1 FT Paid FF 2022-2023/ 3 FT FF 2023-2024
FIRE	10-61150-60	Gas & Oil	3,500.00	5,850.00	Varies by number/location of incidents
FIRE	10-61600-60	Subscriptions	6,540.00	8,500.00	Haas Alert System; PStrax; Emergency Reporting; Active 911; Email; TV Service (Weather Watch)
FIRE	10-61610-60	Dues	1,240.00	2,000.00	SFFMA Department/Individual; TCFP Individual
FIRE	10-61700-60	Apparatus Note/Purchase	25,000.00	40,000.00	Based on Apparatus Replacement Program Presented to City Council
FIRE	10-61800-60	Insurance - Prop/Liability	11,358.84	12,329.00	Quarterly insurance premiums through TML
FIRE	10-61830-60	TMRS Retirement (ER)	2,271.05	2,361.00	Full TMRS Rate for Fully Funded Pension
FIRE	10-61900-60	Insurance - Disability	3,550.00	3,737.50	Insurance Policy to Cover LODD, AD&D - partially covered with Grant Proceeds from VFIS
FIRE	10-63100-60	Building Maintenance	1,000.00	1,500.00	Budget for general maintenance on building
FIRE	10-63400-60	Telephone & Internet	3,000.00	3,000.00	Budget same a previous year
FIRE	10-63450-60	Technology	500.00	3,500.00	Annual tech needs, 3 new computers

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
FIRE	10-63510-60	Uniforms / Clothing Allowance	1,250.00	3,000.00	Based on number of volunteers requiring mandatory uniform/identification
FIRE	10-64000-60	Utilities - Gas & Electric	3,000.00	3,000.00	Budget same as previous year
FIRE	10-65610-60	Salary	30,160.00	32,407.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
FIRE	10-65630-60	Wages	-	-	1 FT Paid FF 2022-2023/ 3 FT FF 2023-2024
FIRE	10-65680-60	State Unemployment (ER)	207.00	252.00	Required Payroll Expense-Employer Portion (2.8% increase)
FIRE	10-65700-60	Medicare Expense (ER)	437.32	459.18	Required Payroll Expense-Employer Portion
FIRE	10-65710-60	Social Security Expense (ER)	1,869.92	1963.42	Required Payroll Expense-Employer Portion
FIRE	10-66000-60	EMS Supplies	6,000.00	7000	EMS supplies varies by number/type of EMS call
FIRE	10-66030-60	Banquet/Service Awards	1,000.00	1000	Annual Employee/Volunteer Appreciation and Recognition
FIRE	10-66200-60	Loan Purchases	-	-	
FIRE	10-80100-60	Other Expenses	-	-	
		TOTAL EXPENSES	270,567.75	318,921.37	
		NET REVENUE/EXPENSES	(14,572.46)	(51,929.76)	

PROPOSED

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
PARKS	10-40280-80	Fundraisers	-	-	No Fundraisers in 2019-2020 at Direction of City Council to focus on Capital Improvements for Parks
PARKS	10-40300-80	Transfer from General Fund	18,000.00	21,050.32	Maintenance of Parks \$17,400 (includes new mower); Utilities (Water, Eternal Flame) \$6,050; Family Park \$4,000; Veterans Park \$1,000
		TOTAL REVENUE	18,000.00	21,050.32	
PARKS	10-60300-80	Contract Labor	10,000.00	2,000.00	General maintenance/outside contractors
PARKS	10-60640-80	Family Park	4,000.00	10,000.00	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)
PARKS	10-60650-80	Veterans Park	1,000.00	1,000.00	annual maintenance
PARKS	10-60680-80	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	10-64000-80	Utilities - Gas & Electric	1,000.00	6,050.32	Gas (eternal flame), electric, water
		TOTAL EXPENSES	18,000.00	21,050.32	
		NET REVENUE/EXPENSES	-	-	

PROPOSED

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
Department	GL Account	Description	2019-2020 Budget	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)	20,000.00	-	Reclassified as Restricted Liability in 2020-2021
W/S	20-40660-10	Tap Fees	30,000.00	30,000.00	Development coming online late 2021/2022
W/S	20-40670-10	Water Revenue	975,000.00	950,000.00	Development coming online 2021/2022; (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	Wastewater increases (effective Sept. 1, 2021)
W/S	20-40670-30	Garbage Revenue	-	103,173.00	Pass through charges from Waste Connections
		TOTAL REVENUE	1,042,100.00	1,588,467.00	
W/S	20-30010-10	Internal Services /Water		500.00	New GL to charge water cost to city depts
W/S	20-60100-10	Bond Interest Expense	98,126.00	96,026.00	2019 Bond Interest due in FY
W/S	20-60150-10	Bond Principal	-	75,000.00	2019 Bond Principle due in FY
W/S	20-60200-10	Water Chemicals	10,000.00	3,300.00	Separated costs in 2020-2021
W/S	20-60210-10	Emergency Repairs	62,765.00	5,000.00	Unplanned repairs not budgeted elsewhere
W/S	20-60220-10	AMR Cell Fee Per Connection	6,410.00	6,500.00	\$.89 Per Connection Fee Per Month
W/S	20-60230-10	Water Meter/Transmitter	-	9,400.00	New meters and transmitter for new construction; replace 4" at Aurora Vista \$2800
W/S	20-60300-10	Contract Labor	14,000.00	-	
W/S	20-60400-10	Engineering Services	65,000.00	40,000.00	Ongoing engineering for various issues throughout the city that require professional services (decrease is from the water source/water rate study that was included in 2020-2021)
W/S	20-60510-10	Note Payments	6,000.00	5,672.88	2018 Chevy Truck monthly payment
W/S	20-60600-10	Office Supplies	2,000.00	2,000.00	Budget same as previous years
W/S	20-60800-10	Postage	4,000.00	4,000.00	Budget same as previous years

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
W/S	20-60890-10	Education/Training	3,000.00	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	5,000.00	6,000.00	Regular upkeep and maintenance on vehicles
W/S	20-61130-10	Equipment Repair & Maintenance	-	5,000.00	Mowers, Dump truck, Backhoe, Chain Saw, Weed Eater etc. (Backhoe & Dump truck need repairs)
W/S	20-61150-10	Gas & Oil	9,307.00	9,000.00	Budget decrease for 2020-2021
W/S	20-61200-10	Bank Services Fee	12,000.00		Credit card processing fee passed on to the residents using credit card as a form of payment
W/S	20-61600-10	Dues & Subscriptions	4,500.00	4,000.00	AWWA, TWUA, APWA, TRWA, SCADA - 911
W/S	20-61700-10	Equipment Rentals	2,500.00	2,000.00	Slight decrease from previous year budget
W/S	20-61800-10	Insurance - Prop/Liability	29,000.00	30,450.00	Quarterly insurance premiums through TML
W/S	20-61820-10	Insurance - Med/Dental (ER)	44,263.87	49,575.53	Rates Not Available Yet- assume 12% increase
W/S	20-61830-10	TMRS Retirement (ER)	14,977.87	15,576.00	Full TMRS Rate for Fully Funded Pension
W/S	20-63100-10	Building Maintenance	1,500.00	1,000.00	Budget for general maintenance on building
W/S	20-63400-10	Telephone & Internet	3,193.00	6,400.00	\$4,3400 Centurylink/\$3,000 Cell phones)
W/S	20-63510-10	Uniforms / Clothing Allowance	3,000.00	3,750.00	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	34,000.00	36,000.00	Budget increase from 2020-2021
W/S	20-65600-10	Hiring/Testing Expenses	-	300.00	Hiring; Pre-employment; Drug Testing
W/S	20-65610-10	Salary	65,000.00	78,832.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment
W/S	20-65630-10	Wages	134,480.00	192,590.00	Increases based on and Market Analysis in Similar Sized Cities and Positions/Duties, Evaluations and Cost of Living Adjustment. UB 80%
W/S	20-65640-10	Overtime	3,129.00	9,100.00	Amount paid for hours worked over normal schedule - On Call/Emergency Repairs
W/S	20-65680-10	State Unemployment (ER)	828.00	873.00	Required Payroll Expense-Employer Portion (2.8% increase)
W/S	20-65700-10	Medicare Expense (ER)	2,937.83	3,085.00	Required Payroll Expense-Employer Portion
W/S	20-65710-10	Social Security Expense (ER)	12,561.75	13,189.00	Required Payroll Expense-Employer Portion

Department	GL Account	Description	2020-2021 Budget	2021-2022 Budget	Explanations
W/S	20-66020-10	Technology	-	500.00	Hardware/software, SCADA updates/maint, Microsoft, Adobe, repairs
W/S	20-66030-10	Groundwater Production Fee	-	11,471.00	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. Since Oct. the wells produced an extra 9,156,800 gallons at the same time reduced the purchased water from WC 8,926,200. Additional increase is due to projected well #6 coming online by June 2022 and increase in production of the wells
W/S	20-66050-10	Licenses & Permits	6,000.00	5,000.00	Permits for TCEQ W/WW
W/S	20-66070-10	Water/Sewer Shop Supplies	3,000.00	2,500.00	Budget slight decrease for Misc. supplies
W/S	20-66090-10	Water Line Maintenance	50,000.00	4,000.00	Separate Water Supplies in 2020-2021
W/S	20-66100-10	Water Testing	28,000.00	9,500.00	Separate Water Testing in 2020-2021
W/S	20-66110-10	Walnut Creek SUD Purchases	270,000.00	691,379.00	Purchased water depends on demand of residents; budget increase for 2021-2022 (RVR coming online)
W/S	20-66150-10	Tap Expenses	3,000.00	-	Budget zero (included in other accounts)
W/S	20-66400-10	Well/Tank/Meter Vault Maintenance	-	9,000.00	Tank inspections, cleanings & maintenance (@ \$2,000 each)
W/S	20-80100-10	Other Expenses	-	-	Generally non-recurring expenses unrelated to normal operations (for example, insurance claims)
W/S	20-60200-20	Sewer Chemicals	-	4,000.00	Chlorine/chemicals used at WWTP & collection system
W/S	20-66090-20	Sewer Line Maintenance	-	2,000.00	Separate Material for sewer line (pipe, fitting, manhole ring & lids etc.) in 2020-2021
W/S	20-66100-20	Sewer Testing	-	11,683.00	Separate Sewer Testing only in 2020-2021
W/S	20-66400-20	WWTP/Lift Station Maintenance	-	10,000.00	Replace pump at W. Plant (est \$6,000)
W/S	20-66040-30	Garbage Service	80,000.00	103,173.00	Budget same as previous year
		TOTAL EXPENSES	1,013,479.32	1,580,825.41	
		NET REVENUE/EXPENSES	(51,379.32)	7,641.59	