

BUDGET WORKSHEET - GENERAL FUND				
INCOME ACCOUNTS	Approved 2022-2023 Budget			Adopted 23-24
Current Taxes	\$490,000			\$540,000
NET TAX REVENUE	\$490,000			\$540,000
Municipal Court Citations	\$140,000			\$145,000
Direct Obligations to State	(\$50,000)			-\$69,000
NET FINE INCOME	\$90,000			\$76,000
Sales Tax Collected-Comptroller	\$900,000			\$950,000
Building Permits	40,000			\$40,000
Building Inspection Fees	\$20,000			\$20,000
Interest Income	\$1,000			\$100,000
Franchise Fees	\$92,000			\$94,000
Street Lights	\$3,000			\$3,000
Credit Card Convenience Fees	\$1,000			\$1,100
Other Permits & Fees	\$3,000			\$3,000
Cell Tower Lease	\$21,600			\$21,600
Garbage Fees	\$390,000			\$490,000
Transfer for Capital Improvements				
Transfer for PD (1) Patrol Vehicle	\$90,000			\$70,000
Transfer for resurface of Cider St.	\$150,000			
Transfer for TDEM Grant Match (HM4586 & HM4572)	\$37,760			\$37,760
Transfer for TDEM Grant Match (HM4485)	\$3,776			\$3,776
Transfer from Reserves	\$18,052			
Transfer from Reserves for Property Acquisition	\$100,000			
Transfer from W&S for Property Acquisition	\$100,000			
NET OTHER INCOME	\$1,971,188			\$1,834,236
TOTAL INCOME	\$2,551,188			\$2,450,236

BUDGET WORKSHEET - GENERAL FUND				
EXPENSE ACCOUNTS	Approved 2022- 2023 Budget			Adopted 23-24
Appraisal Expenses	\$20,000			\$20,000
Payroll Expenses	\$235,000			\$272,000
Employee Benefits-Retirement	\$14,000			\$18,000
Payroll Taxes	\$18,000			\$21,000
Employee Benefits-Insurance	\$40,000			\$51,000
Utilities	\$8,000			\$8,000
Utilities-Street Lights	\$19,000			\$21,000
Community Events	\$1,000			\$1,000
Insurance-Property & Liability	\$6,900			\$7,400
Repairs & Maintenance	\$25,000			\$25,000
City Park Expense	\$15,000			\$15,000
Computers & Websites	\$17,000			\$17,000
Office Supplies	\$8,000			\$8,000
Telephones/Cell Phones	\$8,500			\$8,500
Postage & Freight	\$3,000			\$3,000
Dues & Fees	\$6,500			\$6,500
Travel & Entertainment	\$19,500			\$19,500
Advertising	\$2,000			\$2,000
Garbage Collection Expense	\$342,000			\$365,000
Equipment Rental	\$3,000			\$3,000
Training & Seminars	\$3,000			\$3,000
Building Inspection Costs	\$19,000			\$20,000

BUDGET WORKSHEET - GENERAL FUND				
EXPENSE ACCOUNTS	Approved 2022-2023 Budget			Adopted 23-24
Materials & Supplies	\$9,500			\$9,500
Leased Equipment	\$7,000			\$7,000
Legal, Engineering & Accounting	\$20,000			\$20,000
Election Expense	\$10,000			\$15,000
Code Enforcement Expense	\$14,900			\$14,900
Municipal Court Costs	\$102,850			\$106,700
Police Department Expense	\$731,200			\$726,300
Street Maintenance	\$289,000			\$400,000
Contingencies/City Hall Remodel	\$30,000			
Capital Improvement Contingencies	\$150,000			\$175,000
City Park Improvements	\$10,000			\$10,000
Christmas Decorations	\$18,052			
General Fund Scholarship	\$500			\$500
TDEM Grant Match (HM4586 & HM4572)	\$37,760			\$37,760
TDEM Grant Match (4485)	\$3,776			\$3,776
Capital Improvements	\$95,000			
Property Acquisition/Remodel/Demo	\$200,000			
TOTAL EXPENSES	\$2,551,188			\$2,441,336
NET INCOME	\$0			\$8,900

BUDGET WORKSHEET - WATER & SEWER FUND				
INCOME ACCOUNTS	Approved 2022-2023 Budget			Adopted 23-24
Water & Sewer Revenue	\$1,500,000			\$1,550,000
Water Purchased (COGS)	(\$500,000)			-\$510,000
NET WATER REVENUE	\$1,000,000			\$1,040,000
OTHER INCOME				
Late Fees	\$40,000			\$40,000
NSF Charges	\$450			\$200
Water Tap Fees	\$2,000			\$1,000
Sewer Tap Fees	\$1,500			\$1,500
Sale of Meter	\$6,000			\$6,000
Turn-On Fees	\$4,500			\$5,000
Transfer Fees	\$500			\$500
Interest Income	\$1,200			\$30,000
Credit Card Convenience Fees	\$6,500			\$8,000
Transfer for Capital Improvement Project	\$50,000			\$45,000
Transfer for Vehicle (2)	\$60,000			
Transfer for Sewer Jet	\$80,000			\$80,000
Transfer for Trac-Hoe Early Payoff	\$28,000			
Transfer for TDEM Grant Match Generators (HM4586 & HM4572)	\$72,480			\$72,480
Transfers for TDEM Match Lift Stations (HM4485)	\$139,135			\$139,135
Transfer for TDEM Grant Match Lift Stations Generators (HM4485)	\$7,248			\$7,248
ARP Grant	\$990,197			\$990,197
Transfers from Reserves Property Acquisition/Remodeling/Demolition	\$100,000			
Transfer for New Water Meter Registers				\$200,000
NET OTHER INCOME	\$1,589,710			\$1,426,260
TOTAL REVENUE	\$2,589,710			\$2,466,260

BUDGET WORKSHEET - WATER & SEWER FUND				
EXPENSE ACCOUNTS	Approved 2022- 2023 Budget			Adopted 23-24
Payroll Expenses	\$425,000			\$410,000
Employee Benefits-Retirement	\$26,500			\$23,000
Payroll Taxes	\$35,000			\$31,000
Employee Benefits-Insurance	\$70,000			\$71,000
Utilities	\$80,000			\$110,000
Telephone/Cell Phones	\$12,000			\$7,000
Postage & Freight	\$11,000			\$11,000
Equipment Rental	\$6,000			\$6,000
Insurance-Property & Liability	\$24,000			\$26,000
Repairs & Maintenance	\$125,000			\$100,000
Materials & Supplies	\$55,000			\$60,000
Truck & Heavy Equip. Maint.	\$30,000			\$20,000
Testing Expenses	\$23,000			\$25,000
Chemicals	\$40,000			\$70,000
Computers & Websites	\$17,000			\$15,000
Office Supplies	\$2,000			\$2,000
TCEQ Fines	\$3,000			\$3,000
Dues, Permits & Fees	\$17,000			\$18,000
Travel & Entertainment	\$3,000			\$3,000
Truck & Heavy Equip. Purchase	\$40,000			
Fuel	\$30,000			\$30,000
Credit Card Processing Fees	\$12,000			\$15,000
Uniforms	\$4,000			\$4,500
Licenses & Certifications	\$1,500			\$1,500

BUDGET WORKSHEET - POLICE DEPARTMENT				
EXPENSE ACCOUNTS	Approved 2022-2023 Budget			Adopted 23-24
Payroll Expenses	\$360,000			\$399,000
Employee Benefits-Retirement	\$21,000			\$24,000
Payroll Taxes	\$27,500			\$29,000
Employee Benefits-Insurance	\$59,000			\$65,000
Utilities	\$3,000			\$3,000
Insurance-Property & Liability	\$23,000			\$25,000
Vehicle Purchase	\$125,000			\$70,000
Vehicle Maintenance	\$12,000			\$10,000
Repairs & Maintenance-Building	\$2,000			\$2,000
Computers & Software	\$35,000			\$35,000
Office Supplies	\$1,000			\$1,000
Telephones/Cell Phones	\$9,500			\$10,000
Travel & Entertainment	\$1,000			\$1,000
Legal, Engineering & Accounting	\$2,500			\$2,500
Fuel	\$25,000			\$25,000
Patrol Equipment	\$8,000			\$8,000
Training & Seminars	\$1,500			\$1,500
Uniforms	\$3,000			\$3,000
Materials & Supplies	\$1,000			\$1,000
Patrol Laptop Lease-LEAF	\$6,630			\$6,700
Watch Guard Lease	\$4,570			\$4,600
TOTAL EXPENSES	\$731,200			\$726,300

BUDGET WORKSHEET - MUNICIPAL COURT				
INCOME & EXPENSE ACCOUNTS	Approved 2022-2023 Budget			Adopted 23-24
Payroll Expenses	\$52,000			\$59,000
Employee Benefits - Retirement	\$2,450			\$2,600
Payroll Taxes	\$9,800			\$4,600
Employee Benefits - Insurance	\$8,600			\$11,000
Collection Fees	\$12,000			\$11,000
Computer Software	\$7,000			\$7,000
Leased Equipment	\$1,000			\$1,000
Legal Fees	\$4,000			\$6,000
Office Supplies	\$1,000			\$1,000
Postage & Freight	\$1,000			\$500
Training	\$2,000			\$1,000
Travel	\$2,000			\$2,000
TOTAL EXPENSES	\$102,850			\$106,700

BUDGET WORKSHEET--NEW MUNICIPAL FACILITY				
INCOME & EXPENSE ACCOUNTS	Adopted 23-24 Budget			
Architect	\$164,000			
Construction Manager	\$488,000			
Civil Engineering	\$50,000			
Construction Costs	\$2,518,000			
Furniture	\$125,000			
Landscape/Site Improvements	\$300,000			
Computer Costs	\$75,000			
Telephone System	\$80,000			
Security System	\$100,000			
TOTAL EXPENSES	\$3,900,000			
INCOME				
Sale of Assets	\$900,000			
Transfer from Reserves	\$3,000,000			
TOTAL INCOME				
NET INCOME	\$3,900,000			

BUDGET WORKSHEET - GENERAL FUND

INCOME ACCOUNTS

Current Taxes

Municipal Court Citations

Direct Obligations to State

Code Enforcement Income

Sales Tax Collected-Comptroller

Building Permits

Interest Income

Franchise Fees

Street Lights

Credit Card Convenience Fees

Other Permits & Fees

Grant Income (ETCOG)

Transfer In From W&S (CA)

Garbage Fees (Net)

Funds Transfer

EXPENSE ACCOUNTS

Appraisal Expenses

Payroll Expenses 178,350

Employee Benefits-Retirement 10,525

Payroll Taxes 14,400

Employee Benefits-Insurance 26,000

Utilities

Utilities-Street Lights

Community Events

Insurance-Property & Liability

Repairs & Maintenance

City Park Expense

Computers & Websites
Office Supplies
Telephones/Cell Phones
Postage & Freight
Dues & Fees
Travel & Entertainment
Advertising
Capital Improvements
Equipment Rental
Training & Seminars
Municipal Court Costs
Materials & Supplies
Leased Equipment
Legal, Engineering & Accounting
Street Maintenance
Code Enforcement Expense
Election Expense
Police Department Expense
Beautification & Development
Bank Service Charges
Contingencies

BUDGET WORKSHEET - WATER & SEWER FUND

INCOME ACCOUNTS

Water & Sewer Revenue
Water Purchased (COGS)

Late Fees
NSF Charges
Water Tap Fees
Sewer Tap Fees
Sale of Meter

Turn-On Fees
Transfer Fees
Interest Income
Credit Card Convenience Fees

EXPENSE ACCOUNTS

Payroll Expenses	438,900
Employee Benefits-Retirement	24,200
Payroll Taxes	35,900
Employee Benefits-Insurance	24,200
Utilities	
Telephone/Cell Phones	
Postage & Freight	
Equipment Rental	
Insurance-Property & Liability	
Repairs & Maintenance	
Materials & Supplies	
Truck & Heavy Equip. Maint.	
Testing Expenses	
Chemicals	
Computers & Websites	
Office Supplies	
TCEQ Fines	
Dues, Permits & Fees	
Travel & Entertainment	
Truck & Heavy Equip. Purchase	
Fuel	
Advertising	
Telemetry Expense	
Uniforms	
Licenses & Certifications	
Leased Equipment	
Capital Improvements	

Water Tower Maintenance
Legal, Engineering & Accounting
Training & Seminars
Bank Service Charges
Contingencies
Long Term Capital Improvements
Credit Card Processing Fees
Transfer to General Fund - (CA)

BUDGET WORKSHEET - POLICE DEPARTMENT

EXPENSE ACCOUNTS

Payroll Expenses	343,000
Employee Benefits-Retirement	20,250
Payroll Taxes	28,000
Employee Benefits-Insurance	51,900
Utilities	
Insurance-Property & Liability	
Vehicle Purchase	
Vehicle Maintenance	
Repairs & Maintenance-Building	
Computers & Software	
Office Supplies	
Telephones/Cell Phones	
Postage & Freight	
Travel & Entertainment	
Legal, Engineering & Accounting	
Fuel	

Patrol Equipment
Training & Seminars
Uniforms
Materials & Supplies
Canine Division
Leased Equipment
Capital Improvements

BUDGET WORKSHEET - CODE ENFORCEMENT

INCOME & EXPENSE ACCOUNTS

Payroll Expenses
Employee Benefits-Retirement
Payroll Taxes
Employee Benefits-Insurance
Fuel
Materials & Supplies
Office Supplies
Patrol Equipment
Cell Phone
Training & Seminars
Travel & Entertainment
Uniforms
Vehicle Maintenance

BUDGET WORKSHEET - MUNICIPAL COURT

INCOME & EXPENSE ACCOUNTS

Child Safety Seat
Collection Fees
Computer Software

Court Handouts
Leased Equipment
Legal Fees
Office Supplies
OmniBase
Postage & Freight
Postage Machine Rental
Printer Ink & Supplies
State Criminal Court & Fees
Training
Travel
Municipal Court Citation Receipts
Less: Direct Obligations to State

50,500

4,400

2,400

8,640

INCOME ACCOUNTS	Approved 2020-2021 Budget	Proposed 2021- 2022 Budget
Current Taxes	\$400,000	\$410,000
NET TAX REVENUE	\$400,000	\$410,000
Municipal Court Citations	\$175,000	\$175,000
Direct Obligations to State	(\$50,000)	(\$50,000)
Code Enforcement Income		
NET FINE INCOME	\$125,000	\$125,000
Sales Tax Collected-Comptroller	\$800,000	\$840,000
Building Permits	\$25,000	\$40,000
Building Inspection Fees	\$15,000	\$20,000
Interest Income	\$3,000	\$500
Franchise Fees	\$95,000	\$90,000
Street Lights	\$3,000	\$3,000
Credit Card Convenience Fees	\$900	\$1,000
Other Permits & Fees	\$2,000	\$2,000
Cell Tower Lease	\$21,600	\$21,600
Garbage Fees	\$370,000	\$370,000
Transfer for Capital Improvements	\$30,000	
Transfer for PD Vehicle	\$25,000	
Transfer for TXDOT Grant	\$145,000	\$145,000
Transfer for resurface of Cider St.		\$100,000
NET OTHER INCOME	\$1,535,500	\$1,633,100
TOTAL INCOME	\$2,060,500	\$2,168,100

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BUDGET WORKSHEET - GENERAL FUND		
EXPENSE ACCOUNTS	Approved 2020-2021 Budget	Proposed 2021- 2022 Budget
Appraisal Expenses	\$20,000	\$20,000
Payroll Expenses	\$202,430	\$217,000
Employee Benefits-Retirement	\$6,150	\$13,000
Payroll Taxes	\$14,800	\$17,000
Employee Benefits-Insurance	\$47,550	\$33,500
Utilities	\$20,000	\$18,000
Utilities-Street Lights	\$9,000	\$11,000
Community Events	\$1,000	\$1,000
Insurance-Property & Liability	\$6,000	\$6,000
Repairs & Maintenance	\$25,000	\$25,000
City Park Expense	\$6,000	\$7,000
Computers & Websites	\$12,000	\$17,000
Office Supplies	\$8,000	\$8,000
Telephones/Cell Phones	\$8,500	\$8,500
Postage & Freight	\$4,000	\$4,000
Dues & Fees	\$5,000	\$5,000
Travel & Entertainment	\$20,000	\$20,000
Advertising	\$2,000	\$2,000
Garbage Collection Expense	\$285,000	\$285,000
Equipment Rental	\$1,000	\$3,000
Training & Seminars	\$4,000	\$4,000
Building Inspection Costs	\$16,000	\$18,000

BUDGET WORKSHEET - WATER & SEWER FUND		
INCOME ACCOUNTS	Approved 2020-2021 Budget	Proposed 2021- 2022 Budget
Water & Sewer Revenue	\$1,400,000	\$1,450,000
Water Purchased (COGS)	(\$385,000)	(\$410,000)
NET WATER REVENUE	\$1,015,000	\$1,040,000
OTHER INCOME		
Late Fees	\$40,000	\$40,000
NSF Charges	\$450	\$450
Water Tap Fees	\$3,000	\$3,000
Sewer Tap Fees	\$1,000	\$2,000
Sale of Meter	\$5,000	\$5,000
Turn-On Fees	\$4,500	\$4,500
Transfer Fees	\$500	\$500
Interest Income	\$4,000	\$1,000
Credit Card Convenience Fees	\$4,500	\$6,000
Transfer for Capital Improvement Project	\$85,000	\$50,000
Transfer for Vehicle	\$30,000	
Transfer for Mower		\$8,000
Transfer for SCADA		<u>\$29,750</u>
NET OTHER INCOME	\$177,950	\$150,200
TOTAL REVENUE	\$1,192,950	\$1,190,200

BUDGET WORKSHEET - WATER & SEWER FUND

EXPENSE ACCOUNTS	Approved 2020-2021 Budget	Proposed 2021- 2022 Budget
Payroll Expenses	\$429,570	\$422,000
Employee Benefits-Retirement	\$14,150	\$25,000
Payroll Taxes	\$33,600	\$30,000
Employee Benefits-Insurance	\$81,050	\$65,000
Utilities	\$80,000	\$80,000
Telephone/Cell Phones	\$23,000	\$18,000
Postage & Freight	\$10,000	\$10,000
Equipment Rental	\$6,000	\$6,000
Insurance-Property & Liability	\$30,000	\$30,000
Repairs & Maintenance	\$145,000	\$145,000
Materials & Supplies	\$55,000	\$55,000
Truck & Heavy Equip. Maint.	\$23,000	\$25,000
Testing Expenses	\$25,000	\$20,000
Chemicals	\$15,000	\$15,000
Computers & Websites	\$15,000	\$15,000
Office Supplies	\$4,000	\$3,000
TCEQ Fines	\$5,000	\$5,000
Dues, Permits & Fees	\$30,000	\$20,000
Travel & Entertainment	\$5,000	\$3,000
Truck & Heavy Equip. Purchase	\$50,000	\$40,000
Fuel	\$20,000	\$21,000
Credit Card Processing Fees	\$11,000	\$13,000
Telemetry Expense	\$2,000	\$0
Uniforms	\$5,000	\$4,000
Licenses & Certifications	\$1,500	\$1,500

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BUDGET WORKSHEET - POLICE DEPARTMENT		
EXPENSE ACCOUNTS	Approved 2020-2021 Budget	Proposed 2021- 2022 Budget
Payroll Expenses	\$312,300	\$350,000
Employee Benefits-Retirement	\$10,200	\$23,000
Payroll Taxes	\$24,500	\$28,000
Employee Benefits-Insurance	\$60,000	\$52,000
Utilities	\$2,500	\$2,500
Insurance-Property & Liability	\$20,000	\$20,000
Vehicle Purchase	\$55,000	\$60,000
Vehicle Maintenance	\$12,000	\$12,000
Repairs & Maintenance-Building	\$2,000	\$2,000
Computers & Software	\$29,000	\$29,000
Office Supplies	\$1,000	\$1,000
Telephones/Cell Phones	\$9,500	\$9,500
Travel & Entertainment	\$1,000	\$1,000
Legal, Engineering & Accounting	\$2,700	\$2,700
Fuel	\$25,000	\$20,000
Patrol Equipment	\$8,000	\$8,000
Training & Seminars	\$1,500	\$1,500
Uniforms	\$4,000	\$4,000
Materials & Supplies	\$1,000	\$1,000
Leased Equipment	\$2,500	\$2,500
Capital Imp.-Re-model A/C Closet	\$3,000	
TOTAL EXPENSES	\$586,700	\$629,700

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BUDGET WORKSHEET - MUNICIPAL COURT

INCOME & EXPENSE ACCOUNTS	Approved 2020-2021 Budget	Proposed 2021- 2022 Budget
Payroll Expenses	\$50,000	\$51,000
Employee Benefits - Retirement	\$1,300	\$2,350
Payroll Taxes	\$3,900	\$4,400
Employee Benefits - Insurance	\$10,000	\$8,700
Collection Fees	\$16,000	\$18,000
Computer Software	\$6,000	\$6,000
Leased Equipment	\$1,000	\$1,000
Legal Fees	\$5,000	\$4,000
Office Supplies	\$1,000	\$1,000
Postage & Freight	\$1,000	\$1,000
Training	\$2,000	\$2,000
Travel	\$3,000	\$2,000
TOTAL EXPENSES	\$100,200	\$101,450

BUDGET WORKSHEET--AMERICAN RESCUE PLAN		

BUDGET WORKSHEET - WATER & SEWER FUND

EXPENSE ACCOUNTS	Proposed 2021-2022 Budget
Payroll Expenses	\$429,570
Employee Benefits-Retirement	\$14,150
Payroll Taxes	\$33,600
Employee Benefits-Insurance	\$81,050
Utilities	\$80,000
Telephone/Cell Phones	\$23,000
Postage & Freight	\$10,000
Equipment Rental	\$6,000
Insurance-Property & Liability	\$30,000
Repairs & Maintenance	\$145,000
Materials & Supplies	\$55,000
Truck & Heavy Equip. Maint.	\$23,000
Testing Expenses	\$25,000
Chemicals	\$15,000
Computers & Websites	\$15,000
Office Supplies	\$4,000
TCEQ Fines	\$5,000
Dues, Permits & Fees	\$30,000
Travel & Entertainment	\$5,000
Truck & Heavy Equip. Purchase	\$50,000
Fuel	\$20,000
Credit Card Processing Fees	\$11,000
Telemetry Expense	\$2,000
Uniforms	\$5,000
Licenses & Certifications	\$1,500