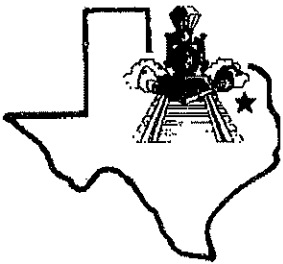


City of Timpson 2022-2023 Budget

09/20/2022

Prepared by: Mayor Debra Smith





CITY OF TIMPSON

456 Jacob Street • P.O. Box 369 • Timpson, TX 75975 • (936) 254-2421 • Fax (936) 254-2933

September 20, 2022

THE CITY OF TIMPSON IS REQUIRED BY TEXAS GOVMT CODE TITLE 4, CHAPTE 102.001 TO PREPARE AND ADOPT A FINAL BUDGET FOR THE FISCAL YEAR, OCTOBER 1 THROUGH SEPTEMBER 30. A DRAFT, PROPOSAL IS TO BE FILED WITH THE CITY SECRETARY AND MADE AVAILABLE TO THE PUBLIC ON REQUEST PRIOR TO FINAL ADOPTION.

THE CITY'S BUDGET IS DIVIDED INTO SEPARATE FUNDS HIGHLIGHTING THE REVENUE, THE EXPENSES, AND THE CHANGE IN FUND BALANCES FOR THE ENTERPRISE FUNDS (WATER/ELECTRIC) AND THE GENERAL OPERATING FUNDS.

THE GENERAL OPERATING FUNDS ARE FURTHER BROKEN DOWN INTO THE PERPETUAL CEMETERY FUND, THE TIMPSON VOLUNTEER FIRE DEPARTMENT, THE COURT TECHNOLOGY FUND, AND THE TIMPSON ECONOMIC DEVELOPMENT FUND. THE GENERAL BUDGET OUTLINES THE OPEATING COST OF CITY SERVICES INCLUDING THE MAINTENANCE OF CITY PARKS, STREETS, SIDEWALKS AND PUBLIC RIGHT OF WAYS. THE ADMINISTRATION OF CITY HALL IS ALSO INCLUDED IN THE GENERAL BUDGET.

AFTER REVIEW, DISCUSSION, NOTICES AND ADOPTION THE COUNCIL WILL VOTE ON THE FINAL BUDGET AND FINAL ADOPTED TAX RATE AT THE REGULAR COUNCIL MEETING HELD ON SEPTEMBER 20, 2022. THIS FINAL BUDGET IS THE INSTRUMENT USED THROUGHOUT THE FISCAL YEAR AS A GUIDELINE FOR OPERATING THE CITY AND CONDUCTING BUSINESS.

IN CONNECTION WITH THE ADOPTION OF A BUDGET , THE CITY IS ALSO CHARGED WITH ADOPTING A PROPERTY TAX RATE. FOR 2022, THE CITY OF TIMPSON IS PROPOSING A \$0.3643 PER \$100 VALUATION WHICH IS THE SAME RATE AS LAST YEAR. TO MAINTAIN AND OPERATE THE CITY OF TIMPSON AND PROVIDE THE SERVICES THE CITIZENS EXPECT.

BOTH THE PROPOSED TAX RATE AND THE PROPOSED BUDGET(S) FOR ALL DEPARTENTS ARE FILED WITH THE CITY SECRETARY IN COMPLIANCE WITH THE OPEN MEETINGS ACT AND TRUTH IN TAXATION FOR SMALL ENTITIES.

ATTACHED IS A SCHEDULE OF MAJOR CHANGES BY DEPARTMENT.

SINCERELY,

MAYOR DEBRA SMITH

CITY OF TIMPSON

2022-2023 FINAL ELECTRIC BUDGET

	2021-2022 FINAL BUDGET	Current YTD	Projected YTD 9/30/2022	FINAL BUDGET 2022-2023
REVENUE				
Electric	\$1,400,000.00	\$1,407,764.00	\$1,535,742.55	\$1,600,000.00
Solid Waste	\$185,000.00	\$170,904.00	\$186,440.73	\$187,000.00
Waste Co Rebate	\$8,000.00	\$7,261.00	\$7,921.09	\$8,000.00
Mercury Lights	\$15,000.00	\$12,795.00	\$13,958.18	\$14,000.00
Late / Reconnect	\$11,000.00	\$10,745.00	\$11,721.82	\$12,000.00
Connect / Transfer	\$1,000.00	\$1,120.00	\$1,221.82	\$1,200.00
Interest	\$1,500.00	\$2,191.00	\$2,390.18	\$2,500.00
Sales Tax	\$45,000.00	\$45,084.50	\$49,183.09	\$50,000.00
Capital Rebate		\$4,430.00	\$4,832.73	\$5,000.00
CC Rebates	\$15,000.00	\$13,839.00	\$15,097.09	\$15,000.00
Redeposit Bank Fees	\$2,000.00	\$1,575.00	\$1,718.18	\$1,800.00
Other Income	\$1,000.00	\$3,705.00	\$3,705.00	\$2,500.00
Sale of Property		\$149,700.00	\$149,700.00	\$0.00
Utility Deposit Elec		\$21,332.40	\$25,598.88	\$22,000.00
TOTAL REVENUE	\$1,684,500.00	\$1,852,445.90	\$1,983,632.45	\$1,921,000.00
EXPENSES				
Electric Purchases	\$1,100,000.00	\$1,173,869.77	\$1,280,584.36	\$1,300,000.00
Waste Collection	\$170,000.00	\$178,393.00	\$194,610.55	\$195,000.00
Sales Tax	\$45,000.00	\$40,772.50	\$44,479.09	\$45,000.00
Office Expense	\$4,500.00	\$3,388.00	\$3,696.00	\$3,750.00
Office Utilities	\$1,000.00	\$870.23	\$949.34	\$1,000.00
Compter / Software	\$2,500.00	\$1,181.00	\$1,288.36	\$2,500.00
SPMR	\$6,150.00	\$6,150.00	\$6,150.00	\$6,150.00
Postage	\$2,000.00	\$2,071.00	\$2,259.27	\$2,400.00
Telephone	\$2,500.00	\$2,767.00	\$3,018.55	\$3,000.00
Travel/Training	\$1,000.00	\$100.00	\$109.09	\$1,200.00
Audit - Prof Fee	\$5,000.00	\$6,000.00	\$6,000.00	\$6,500.00
Legal - Prof Fee	\$500.00	\$783.00	\$854.18	\$1,500.00
Advertising/Notices	\$600.00	\$563.00	\$614.18	\$1,000.00
Fees & Dues	\$1,500.00	\$1,993.00	\$2,174.18	\$2,500.00
Insurance	\$12,000.00	\$15,648.00	\$17,070.55	\$15,000.00
Employee Discount	\$350.00	\$529.00	\$577.09	\$600.00
Bank Fee	\$2,000.00	\$1,287.00	\$1,404.00	\$1,500.00
Misc / hand tools	\$500.00	\$926.00	\$1,010.18	\$2,500.00
Materials & Supplies	\$2,000.00	\$7,840.00	\$8,552.73	\$10,000.00
Maintenance & Repair	\$5,000.00	\$2,829.00	\$3,086.18	\$4,500.00
Major Project Cost		\$7,249.00	\$7,249.00	\$10,000.00
Auto Expense	\$2,500.00	\$11,055.00	\$12,060.00	\$7,500.00
Fleet Acquisition				\$20,000.00
Fuel	\$5,000.00	\$5,111.00	\$5,575.64	\$6,000.00
Trimming - line	\$3,000.00	\$0.00	\$0.00	\$4,000.00
Loans & Transfers	\$25,000.00		\$0.00	\$14,400.00
Util Finals Pd Out		\$17,314.25	\$18,888.00	\$19,000.00
Transfer Out (Water)				\$18,000.00

Payroll						
Wages / Salaries		\$137,000.00				\$149,350.00
Taxes		\$11,000.00				\$12,694.75
Group Ins		\$21,744.00				\$20,000.00
TMRS 401K		\$4,200.00				\$5,000.00
Contr Labor		\$8,000.00				\$5,000.00
Worker's Comp		\$5,000.00	\$7,274.00	\$7,935.27		\$8,500.00
TOTAL EXPENSES		\$1,586,544.00	\$1,495,963.75			\$1,905,044.75
Profit / Loss						\$15,955.25

CITY OF TIMPSON

2022-2023 FINAL WATER BUDGET

	2021-2022 FINAL BUDGET	Current YTD	Projected YTD 9/30/2022	FINAL BUDGET 2022-2023
REVENUE				
Water	\$180,000.00	\$155,046.00	\$169,141.09	\$170,000.00
Proposed Rate Inc	\$7,500.00		\$0.00	\$12,000.00
Sewer	\$120,000.00	\$99,203.00	\$108,221.45	\$108,000.00
Taps	\$1,000.00	\$2,100.00	\$2,290.91	\$4,000.00
Interest	\$100.00	\$131.00	\$142.00	\$150.00
Misc / Other	\$1,000.00	\$3,219.00	\$3,511.64	\$2,500.00
Grant Income				\$317,286.00
Water Deposits	\$3,000.00	\$2,560.00	\$2,792.73	\$3,000.00
Transfer / Int Loan (From Elect)	\$25,000.00	\$25,000.00	\$25,000.00	\$18,000.00
Bank Loan - Filter				
TOTAL REVENUE	\$337,600.00	\$287,259.00	\$311,099.82	\$634,936.00
EXPENSES				
Office	\$4,000.00	\$3,455.00	\$4,146.00	\$4,000.00
Dues & Fees	\$5,000.00	\$3,460.00	\$4,152.00	\$4,000.00
Telephone	\$2,500.00	\$2,767.00	\$3,320.40	\$3,500.00
Postage	\$2,000.00	\$2,071.00	\$2,485.20	\$2,500.00
Computer	\$1,000.00	\$1,181.00	\$1,417.20	\$1,500.00
Adv & Notices	\$500.00	\$1,374.00	\$1,648.00	\$2,000.00
Travel & Training	\$2,400.00	\$544.00	\$652.80	\$2,500.00
Audit - Prof	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Legal /Admin - Prof	\$500.00	\$885.00	\$1,062.00	\$1,200.00
Engineering	\$15,000.00	\$3,230.00	\$3,876.00	\$2,500.00
Fire Hydrant Audit	\$6,000.00	\$5,360.00	\$6,432.00	\$6,500.00
License / Permits	\$5,000.00	\$10,850.00	\$13,020.00	\$4,000.00
Lab Fees	\$16,000.00	\$15,647.00	\$18,776.40	\$18,000.00
Utilities	\$25,000.00	\$35,041.13	\$42,049.36	\$40,000.00
Chemicals	\$48,000.00	\$38,116.00	\$45,739.20	\$40,000.00
Materials & Supplies	\$10,000.00	\$13,507.00	\$16,208.40	\$12,000.00
Maintenance / Repairs	\$25,000.00	\$46,602.00	\$5,000.00	\$20,000.00
Major Projects	\$30,000.00	\$8,975.00	\$10,000.00	
Auto Expencc	\$2,000.00	\$2,269.00	\$2,722.80	\$3,000.00
Fleet Acquisition				
Fuel	\$5,000.00	\$8,091.00	\$9,709.20	\$8,000.00
Sludge Removal	\$1,500.00			\$2,000.00
Hand Tools	\$1,000.00	\$2,066.00	\$2,479.20	\$2,000.00
Unif Hzm	\$500.00	\$240.00		\$250.00
Insurance	\$8,000.00	\$5,372.00	\$6,446.40	\$3,500.00
Misc / Refund		\$231.00	\$231.00	
Loan Pmts	\$0.00			
Grant Project Cost				\$317,286.00
Grant Match				\$17,500.00

EXPENSES					
ARP					
Payroll					
Wages / Salaries		\$80,000.00	\$83,405.00	\$98,570.00	\$101,527.10
Taxes		\$8,000.00	Include above		
Group Insurance		\$14,496.00	Include above		
TMRS 401K		\$3,000.00	\$1,733.00	\$2,079.60	\$3,000.00
Cont Labor		\$500.00	\$0.00	\$0.00	
Worker's Comp		\$2,500.00	\$0.00	\$2,500.00	\$2,800.00
TOTAL EXPENSES		\$329,396.00	\$302,472.13	\$355,723.96	631.063.10
Profit / Loss				-\$44,623.23	\$3,872.90

Water / General					
ARP	Fund Bal 2021	Fund Exp	Est Year End	Bal	22 ARP
	\$140,772.30	\$83,442.50	\$93,942.50	\$46,829.80	\$140,217.00
					Water/General Major Qual Proj \$187,046.80
Filter Media				-\$60,000.00	
Drop Box for Payments				-\$25,000.00	
Rehab Lift Station				-\$100,000.00	

CITY OF TIMPSON

2022-2023 FINAL GENERAL BUDGET

	2021-2022 FINAL BUDGET	Current YTD	Projected YTD 9/30/2022	FINAL BUDGET 2022-2023
REVENUE				
City Sales Tax	\$190,000.00	\$164,389.00	\$197,266.80	\$190,000.00
Property Tax	\$132,000.00	\$127,642.50	\$132,000.00	\$135,000.00
Franchise / Tele	\$18,000.00	\$14,494.00	\$15,000.00	\$16,000.00
Park	\$10,000.00	\$25,005.05	\$28,000.00	\$15,000.00
CC Rebate	\$1,500.00	\$2,470.00	\$2,964.00	\$2,000.00
MH Permits	\$500.00	\$500.00	\$600.00	\$600.00
Interest Inc	\$300.00		\$0.00	\$250.00
Misc Inc	\$500.00		\$0.00	\$500.00
Muni Court	\$12,000.00	\$15,086.00	\$18,103.20	\$12,000.00
Child Safety Fee	\$1,000.00	\$1,137.19	\$1,137.19	\$1,200.00
American Rescue Plan -moved to Water				
Loan Proceeds 9/21		\$700,500.00	\$700,500.00	\$0.00
TOTAL REVENUE	\$365,800.00	\$1,051,223.74	\$1,095,571.19	\$372,550.00
EXPENSES				
Office	\$6,000.00	\$4,065.00	\$4,878.00	\$5,000.00
Utilities	\$700.00	\$1,137.00	\$1,364.00	\$1,400.00
Telephone	\$2,400.00	\$1,787.00	\$2,144.40	\$2,000.00
Postage	\$1,600.00	\$2,071.00	\$2,485.20	\$2,400.00
Printing pub Adv	\$500.00	\$563.00	\$675.00	\$1,000.00
Computer	\$3,000.00	\$1,182.00	\$1,418.00	\$2,000.00
Dues & Fees	\$1,500.00	\$4,756.00	\$5,000.00	\$2,500.00
Travel & Training	\$2,500.00			\$1,000.00
Child Safety exp	\$1,000.00	\$1,137.00	\$1,137.00	\$1,200.00
Legal Exp - Prof	\$1,500.00	\$783.00	\$939.00	\$2,000.00
Audit - Prof	\$5,000.00	\$6,000.00	\$6,000.00	\$6,000.00
Engineering - Str Prof	\$0.00			
Mayor & Council	\$2,400.00	\$1,660.00	\$1,992.00	\$4,275.00
Election Exp	\$3,000.00	\$4,422.00	\$4,422.00	\$4,500.00
Materials & Supplies	\$3,000.00	\$1,068.00	\$1,281.60	\$5,000.00
Repairs & Maintenance	\$35,000.00	\$12,552.00	\$15,062.00	\$30,000.00
Fuel	\$2,000.00	\$1,339.00	\$1,606.80	\$2,000.00
Misc	\$1,000.00		\$0.00	
Holiday	\$2,000.00	\$175.00	\$175.00	\$1,000.00
Park Exp	\$8,000.00	\$25,252.00	\$26,000.00	\$50,000.00
Street Pav/Patch	\$50,000.00	\$114,770.00	\$120,000.00	\$50,000.00
Ditches / Culv	\$20,000.00			\$10,000.00
Draws pd to road con		\$195,638.00	\$565,000.00	\$160,000.00
City mowing contract	\$20,000.00			\$22,500.00
Smyrna Cemetery contract	\$600.00	\$500.00	\$600.00	\$600.00
TVFD	\$15,000.00	\$16,219.00	\$17,500.00	\$25,000.00
Mosquito Spraying	\$3,000.00	\$6,140.00	\$6,140.00	\$5,000.00
Court Cost Muni	\$4,000.00	\$5,990.00	\$7,188.00	\$8,000.00
Court Cost Ins		\$1,289.00	\$1,289.00	\$1,200.00

EXPENSES					
Prosecutor		\$1,000.00	\$300.00	\$600.00	\$1,000.00
Pct Constable Office		\$18,000.00	\$1,000.00	\$3,000.00	\$7,200.00
Downtown Grant Match		\$3,000.00			\$52,500.00
Street Project Loan Pmts		\$30,000.00	\$28,450.62	\$31,037.04	\$32,000.00
Asset Purchase			\$16,000.00	\$16,000.00	
Payroll					
Wages / Salaries		\$45,000.00	\$51,938.00	\$61,381.27	\$63,222.43
Taxes		\$36,000.00	Include above		
Health Ins		\$7,248.00	Include above		\$7,500.00
TMRS		\$1,350.00	\$1,074.00	\$1,500.00	\$1,800.00
WC		\$3,500.00			\$2,000.00
TOTAL EXPENSES		\$334,398.00	\$509,257.62	\$907,817.71	\$542,797.43
Profit / Loss		\$31,402.00	\$541,966.12	\$187,753.48	-\$170,247.43
					Difference \$17,506.05

2022-2023 Holidays

OCT 10, 2022 Monday.... Columbus Day -- Optional / Choice

NOV 11, 2022 Friday.... Veteran's Day Observed – Optional / Choice

NOV 24 & 25, 2022 Thursday & Friday.... Thanksgiving (20)

DEC 26, 2022 Monday.... Christmas (10)

Employee BD Oct 1, 2022 - Sept 30, 2023.... Optional / Choice

Monday, Jan 2, 2023.... New Year's (10)

Monday, Jan 16, 2023.... MLK - OPTIONAL/CHOICE

Monday, Feb 20, 2023.... President's Day (10)

Friday, April 7, 2023.... Good Friday (10)

Monday, May 29, 2023.... Memorial Day (10)

Tuesday, July 4, 2023.... Independence Day (10)

Monday, Sept 4, 2023.... Labor Day (10)

City Office will be open on OPTIONAL HOLIDAYS -- Each employee may select 1 of the 4 optional holidays for a total of 10 paid holidays. Holidays will pay @ 10 hours of straight time (100 hrs annually)

Office Closed:

November 24-25, 2022

December 26, 2022

Jan 2, 2023

February 20, 2023

April 7, 2023

May 29, 2023

July 4, 2023

September 4, 2023