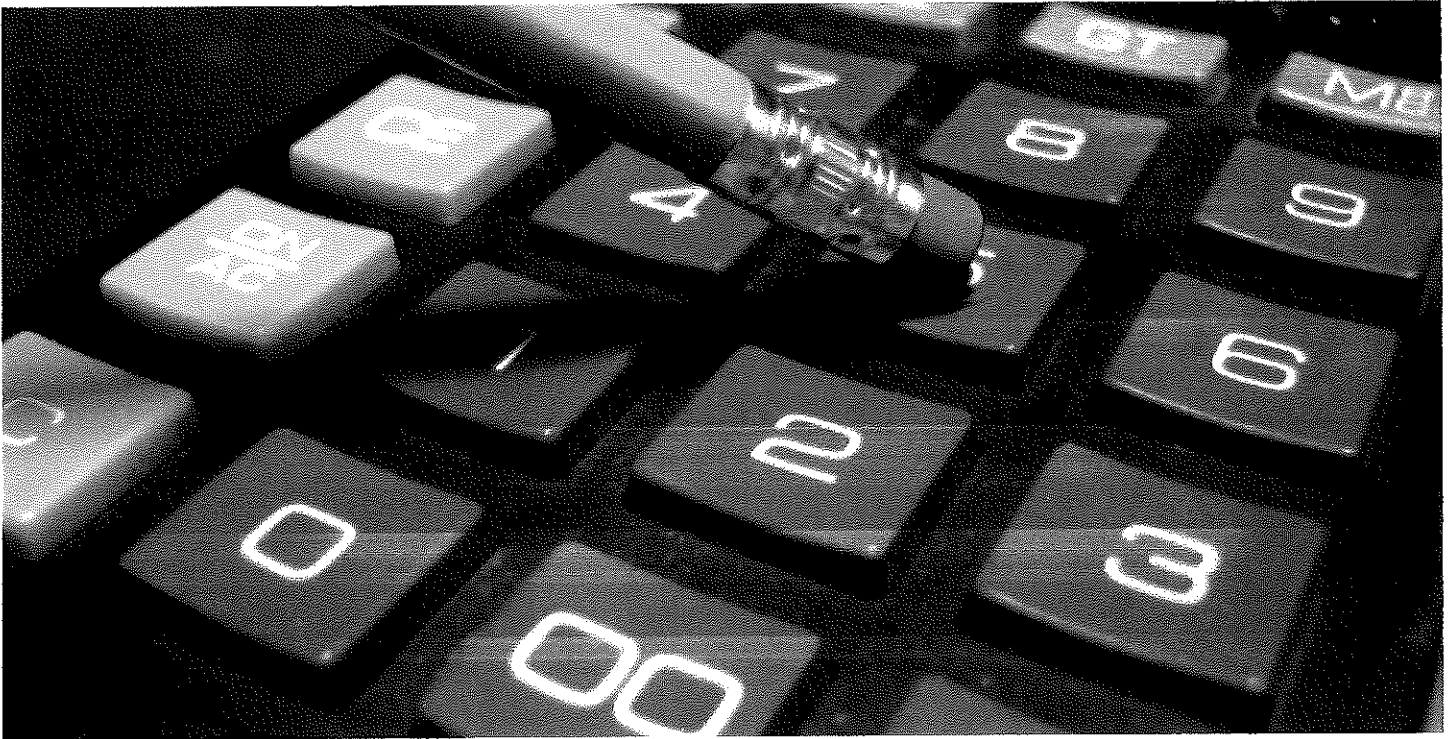


City of Timpson 2023-2024 Budget

09/19/2023

Prepared by: Mayor Debra Smith





CITY OF TIMPSON

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September 19, 2023

THE CITY OF TIMPSON IS REQUIRED BY TEXAS GOVMT CODE TITLE 4, CHAPTER 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 19, 2023. 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 2023, THE CITY OF TIMPSON IS PROPOSING A \$0.3635 PER \$100 VALUATION 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 -PROPOSED BUDGET
ELECTRIC FUND ACCOUNT**

	2022-2023 FINAL BUDGET	10/01/2022 - 06/30/2023	PROJECTED YTD 09/30/2023	PROPOSED BUDGET 2023-2024	NOTES
REVENUE					
Electric	\$ 1,600,000.00	\$ 1,361,174.05	\$ 1,814,898.73	\$ 1,800,000.00	
Solid Waste	\$ 187,000.00	\$ 156,005.40	\$ 208,007.20	\$ 200,000.00	
Waste Co Rebate	\$ 8,000.00	\$ 7,483.60	\$ 9,978.13	\$ 8,000.00	
Mercury Lights	\$ 14,000.00	\$ 11,235.00	\$ 14,980.00	\$ 16,500.00	7.50 ea
Late Fees/Reconnect	\$ 12,000.00	\$ 10,120.00	\$ 13,493.33	\$ 20,000.00	10.00 ea
Connect/Transfer	\$ 1,200.00	\$ 800.00	\$ 1,066.67	\$ 1,000.00	
Interest	\$ 2,500.00	\$ 18,953.87	\$ 25,271.83	\$ 24,000.00	
Sales Tax	\$ 50,000.00	\$ 43,399.87	\$ 57,866.49	\$ 55,000.00	
Capital Rebate	\$ 5,000.00	\$ 228.26	\$ 228.23	\$ 300.00	
CC Rebates	\$ 15,000.00	\$ 19,473.34	\$ 25,964.45	\$ 24,000.00	
Redeposit Bank Fees	\$ 1,800.00	\$ 1,253.01	\$ 1,670.68	\$ 1,500.00	
Other Income	\$ 2,500.00	\$ -	\$ -	\$ 1,000.00	
Sale of Property	\$ -	\$ 500.00	\$ 500.00	\$ 1,000.00	
SUBTOTAL	\$ 1,899,000.00	\$ 1,630,626.40	\$ 2,173,925.75	\$ 2,152,300.00	
ELECT DEPOSITS	\$ 22,000.00	\$ 15,090.68	\$ 20,120.91	\$ 20,000.00	
Int Income		\$ 8,788.11	\$ 11,717.48	\$ 10,000.00	
TOTAL REVENUE	\$ 1,921,000.00	\$ 1,654,505.19	\$ 2,205,764.14	\$ 2,182,300.00	
EXPENSES					
Electric Purchases	\$ 1,300,000.00	\$ 1,156,327.68	\$ 1,541,770.24	\$ 1,500,000.00	
Waste Collection	\$ 195,000.00	\$ 149,672.00	\$ 199,562.67	\$ 200,000.00	
sales Tax	\$ 45,000.00	\$ 47,986.89	\$ 63,982.52	\$ 64,000.00	
Office Exp	\$ 3,750.00	\$ 3,249.73	\$ 4,332.97	\$ 4,500.00	
Office Util	\$ 1,000.00	\$ 495.39	\$ 660.52	\$ 1,000.00	
Computer / software	\$ 2,500.00	\$ 1,198.86	\$ 1,598.48	\$ 2,000.00	
SPMR	\$ 6,150.00	\$ -	\$ 6,150.00	\$ 6,150.00	
Postage	\$ 2,400.00	\$ 1,795.64	\$ 2,394.19	\$ 2,400.00	
Telephone	\$ 3,000.00	\$ 2,279.69	\$ 3,039.59	\$ 3,200.00	
Travel Training	\$ 1,200.00	\$ -	\$ -		
Audit (Campos)	\$ 6,500.00	\$ 5,500.00	\$ 5,500.00	\$ 6,500.00	
Legal (Bovey)	\$ 1,500.00	\$ 1,125.27	\$ 1,500.36	\$ 1,500.00	
Prof Fees (Schneider)		\$ 2,517.50	\$ 3,356.67	\$ 5,000.00	
Advertising /Notices	\$ 1,000.00	\$ 33.33	\$ 44.44	\$ 1,000.00	
Fines/Fees/Dues	\$ 2,500.00	\$ 6,944.07	\$ 7,392.09	\$ 2,500.00	^1 - 5600
Insurance - not WC	\$ 15,000.00	\$ 13,512.00	\$ 13,512.00	\$ 15,000.00	
Employee Disc	\$ 600.00	\$ 49.00	\$ 65.33	\$ 150.00	
Bank Fees	\$ 1,500.00	\$ 1,078.01	\$ 1,437.35	\$ 1,500.00	
Misc Hand Tools	\$ 2,500.00	\$ 470.44	\$ 627.25	\$ 2,000.00	
Materials & Supplies	\$ 10,000.00	\$ 45,842.94	\$ 48,000.00	\$ 25,000.00	^2 - 23922.11

**CITY OF TIMPSON -PROPOSED BUDGET
ELECTRIC FUND ACCOUNT**

Maintenance & Repair	\$ 4,500.00	\$ 3,037.10	\$ 4,049.47	\$ 5,000.00	
Major Project	\$ 10,000.00	\$ 106,985.20	\$ 106,985.20	\$ 45,000.00	^3 -99485.20
Auto Expense	\$ 7,500.00	\$ 10,483.70	\$ 13,978.27	\$ 7,000.00	
Fleet Acquisition	\$ 20,000.00	\$ 34,500.00	\$ 34,500.00	\$ -	
Fuel	\$ 6,000.00	\$ 4,335.16	\$ 5,780.21	\$ 5,500.00	
ROW Line Trimming	\$ 4,000.00	\$ -	\$ -	\$ 20,000.00	
Loans & Transfers	\$ 14,400.00		\$ -		
Transfer Out (water)	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00		
Christmas		\$ 171.00	\$ 171.00	\$ 250.00	
PAYROLL ELECT					
Wages/Salaries	\$ 149,350.00	\$ 113,256.31	\$ 151,008.41	\$ 142,000.00	PM, BA, MO
Taxes	\$ 12,694.75	\$ 9,036.69	\$ 12,048.92	\$ 14,200.00	
Group Insurance	\$ 20,000.00	\$ 15,568.02	\$ 20,757.36	\$ 24,480.00	
TMRS 401K	\$ 5,000.00	\$ 2,944.70	\$ 3,926.27	\$ 4,200.00	
Contract Labor	\$ 5,000.00	\$ -			
WC Ins	\$ 8,500.00	\$ 7,305.25	\$ 7,305.25	\$ 6,500.00	
Uniform		\$ 2,489.46	\$ 3,319.28	\$ 3,500.00	
SUBTOTAL	\$ 1,886,044.75	\$ 1,768,191.03	\$ 2,286,756.30	\$ 2,121,030.00	
Final Bills pd out	\$ 19,000.00	\$ 13,085.40	\$ 17,447.20	\$ 16,000.00	
TOTAL EXPENSES	\$ 1,905,044.75	\$ 1,781,276.43	\$ 2,304,203.50	\$ 2,137,030.00	
ELECTRIC FUND P/L	\$ 12,955.25	\$ (137,564.63)	\$ (112,830.55)	\$ 31,270.00	
DEPOSIT ACCT P/L	\$ 3,000.00	\$ 10,793.39	\$ 14,391.19	\$ 14,000.00	
Lt Green Elect Util Deposits & Finals Pd					
Yellow - Fund Balance P/L					
^1	Fine from PUC				
^2	TEC - Large purchase poles				
^3	NETexas - Storm - Pd Contractors				

**CITY OF TIMPSON -PROPOSED BUDGET
WATER SEWER FUND**

	2022-2023 FINAL BUDGET	10/01/2022 - 06/30/2023	PROJECTED YTD 09/30/2023	PROPOSED BUDGET 2023-2024	NOTES
REVENUE					
WATER	\$ 182,000.00	\$ 148,098.15	\$ 197,464.20	\$ 234,000.00	inc
SEWER	\$ 108,000.00	\$ 93,353.64	\$ 124,471.52	\$ 130,000.00	inc
Other Income	\$ 2,500.00	\$ 350.91	\$ 467.88	\$ 500.00	
INTEREST	\$ 150.00	\$ 1,384.20	\$ 1,845.60	\$ 1,800.00	
TAPS	\$ 4,000.00	\$ 1,350.00	\$ 1,800.00	\$ 1,500.00	
ELECT TRANSFER IN	\$ 18,000.00	\$ 18,000.00	\$ 18,000.00	\$ -	
ARP TRANSFER IN		\$ 28,900.00	\$ 28,900.00	\$ 40,000.00	
GRANT INCOME	\$ 317,286.00			\$ 300,000.00	Lift stations
SUBTOTAL	\$ 631,936.00	\$ 291,436.90	\$ 372,949.20	\$ 707,800.00	
WATER DEPOSITS	\$ 3,000.00	\$ 2,045.00	\$ 2,500.00	\$ 2,500.00	
Int Income					
TOTAL REVENUE	\$ 634,936.00	\$ 293,481.90	\$ 375,449.20	\$ 710,300.00	
EXPENSES					
Office	\$ 4,000.00	\$ 3,021.06	\$ 4,028.08	\$ 3,500.00	
Dues & Fees	\$ 4,000.00	\$ 2,566.44	\$ 3,421.92	\$ 3,500.00	
Telephone	\$ 3,500.00	\$ 2,284.72	\$ 3,046.29	\$ 3,000.00	
Postage	\$ 2,500.00	\$ 1,804.75	\$ 2,406.33	\$ 2,400.00	
Computer / software	\$ 1,500.00	\$ 1,198.87	\$ 1,598.49	\$ 1,600.00	
Advertising /Notices	\$ 2,000.00	\$ 267.38	\$ 356.51	\$ 500.00	
Travel Training	\$ 2,500.00	\$ 990.00	\$ 1,320.00	\$ 1,500.00	
Audit (Campos)	\$ 6,000.00	\$ 5,500.01	\$ 5,500.01	\$ 6,500.00	
Legal (Bovey)	\$ 1,200.00	\$ 1,125.25	\$ 1,500.33	\$ 1,500.00	
Engineering	\$ 2,500.00		\$ 2,500.00	\$ 2,500.00	
Fire Hyd Audit	\$ 6,500.00		\$ 6,500.00	\$ 6,500.00	
License & Permits	\$ 4,000.00	\$ 3,348.19	\$ 4,464.25	\$ 4,500.00	
Lab Fees	\$ 18,000.00	\$ 14,220.76	\$ 18,961.01	\$ 19,000.00	
Chemicals	\$ 40,000.00	\$ 43,075.90	\$ 57,434.53	\$ 55,000.00	
Utilities	\$ 40,000.00	\$ 27,965.10	\$ 37,286.80	\$ 38,000.00	
Materials & Supplies	\$ 12,000.00	\$ 15,085.56	\$ 20,114.08	\$ 15,000.00	
Maintenance & Repair	\$ 20,000.00	\$ 46,100.83	\$ 55,000.00	\$ 20,000.00	
Major Project		\$ 28,900.00	\$ 28,900.00	\$ 82,000.00	^1 28900 ARP
Auto Expense	\$ 3,000.00	\$ 3,246.30	\$ 4,328.40	\$ 4,500.00	
Fleet Acquisition	\$ -	\$ -	\$ -	\$ -	
Fuel	\$ 8,000.00	\$ 6,360.20	\$ 8,480.27	\$ 8,500.00	
Sludge Removal	\$ 2,000.00	\$ -			
Hand Tools	\$ 2,000.00	\$ 1,238.28	\$ 1,651.04	\$ 1,800.00	
Insurance (not W)	\$ 3,500.00	\$ 4,524.00	\$ 4,524.00	\$ 4,500.00	
Grant cost /match	\$ 317,286.00			\$ 300,000.00	lift stations
Grant Match	\$ 17,500.00			\$ 20,000.00	

**CITY OF TIMPSON -PROPOSED BUDGET
WATER SEWER FUND**

American Resc Plan	\$ -						
Christmas		\$ 171.00	\$ 171.00	\$ 171.00			
PAYROLL ELECT							
Wages/Salaries	\$ 101,527.10	\$ 64,423.92	\$ 85,898.56	\$ 60,000.00	Larry Burns		
Taxes	incl above	\$ 5,558.57	\$ 7,411.43	\$ 6,000.00			
Group Insurance	incl above	\$ 10,378.68	\$ 13,838.24	\$ 8,160.00			
TMRS 401K	\$ 3,000.00	\$ 1,675.01	\$ 2,233.35	\$ 1,800.00			
Contract Labor	\$ -						
WC Ins	\$ 2,800.00			\$ 1,500.00			
Uniform	\$ 250.00	\$ 2,489.44	\$ 2,259.44	\$ 1,200.00			
SUBTOTAL	\$ 631,063.10	\$ 297,520.22	\$ 382,874.93	\$ 684,631.00			
TOTAL EXPENSES	\$ 631,063.10	\$ 297,520.22	\$ 382,874.93	\$ 684,631.00			
WATER-SEWER P/L	\$ 3,872.90	\$ (6,083.32)	\$ (9,925.73)	\$ 25,669.00	(12-61)		

**CITY OF TIMPSON -PROPOSED BUDGET
GENERAL FUND 23-24**

	2022-2023 FINAL BUDGET	10/01/2022 - 06/30/2023	PROJECTED YTD 09/30/2023	PROPOSED BUDGET 2023-2024	NOTES
REVENUE					
City Sales Tax	\$ 190,000.00	\$ 145,666.34	\$ 194,221.79	\$ 195,000.00	
Property Tax	\$ 135,000.00	\$ 127,552.09	\$ 136,552.09	\$ 145,000.00	
Franchise/Telecom	\$ 16,000.00	\$ 18,346.01	\$ 18,346.01	\$ 18,000.00	
Park	\$ 15,000.00	\$ 11,030.00	\$ 14,706.67	\$ 15,000.00	
CC Rebate	\$ 2,000.00	\$ 1,886.60	\$ 2,515.47	\$ 2,500.00	
MH Permits	\$ 600.00	\$ 1,000.00	\$ 1,200.00	\$ 800.00	
Interest Inc	\$ 250.00	\$ 9,611.13	\$ 10,000.00	\$ 5,000.00	
ARP interest		\$ 140.91	\$ 150.00	\$ -	
GRANT INCOME	\$ -	\$ 47,967.20	\$ 50,000.00	\$ 315,000.00	
Muni court	\$ 12,000.00	\$ 9,248.02	\$ 10,000.00	\$ 7,500.00	
Child Safety Fee	\$ 1,200.00	\$ 1,049.09	\$ 1,200.00	\$ 300.00	
Misc Inc	\$ 500.00	\$ 6,899.38	\$ 6,899.38	\$ 500.00	
Perpetual Cemetery		\$ 4,705.66	\$ 5,000.00	\$ 4,000.00	
Cemetery Transfer		\$ 15,000.00		\$ 15,000.00	
Technology Inc		\$ 115.24		\$ 50.00	
Equity Transfer				\$ 30,000.00	
Street Loan Proc				\$ 200,000.00	
TOTAL REVENUE	\$ 372,550.00	\$ 400,217.67	\$ 450,791.40	\$ 953,650.00	
EXPENSES					
Office	\$ 5,000.00	\$ 4,289.33	\$ 5,719.11	\$ 5,000.00	
Utilities	\$ 1,400.00	\$ 839.67	\$ 1,119.56	\$ 1,200.00	
Telephone	\$ 2,000.00	\$ 1,526.91	\$ 2,035.88	\$ 2,000.00	
Postage	\$ 2,400.00	\$ 1,800.60	\$ 2,400.80	\$ 2,400.00	
Printing/Adv	\$ 1,000.00	\$ 93.34	\$ 124.45	\$ 500.00	
Computer	\$ 2,000.00	\$ 1,198.87	\$ 1,598.49	\$ 2,000.00	
Dues/Fees	\$ 2,500.00	\$ 1,449.02	\$ 1,932.03	\$ 2,000.00	
Travel/Training	\$ 1,000.00	\$ 149.65	\$ 199.53	\$ 500.00	
Child Safety	\$ 1,200.00	\$ 1,049.09	\$ 1,398.79	\$ 300.00	
Legal (Prof fee)	\$ 2,000.00	\$ 1,125.26	\$ 1,500.35	\$ 2,000.00	
Audit (Prof Fee)	\$ 6,000.00	\$ 5,499.99	\$ 5,499.99	\$ 6,500.00	
Engineering (prof)	\$ -	\$ 11,000.00	\$ 11,000.00	\$ 10,000.00	
Mayor & council	\$ 4,275.00	\$ 2,834.00	\$ 3,778.67	\$ 4,275.00	
Election Exp	\$ 4,500.00	\$ 3,354.21	\$ 3,354.21	\$ 4,000.00	
Materials & Supplies	\$ 5,000.00	\$ 3,119.27	\$ 4,159.03	\$ 5,000.00	
Maintenance & Repair	\$ 30,000.00	\$ 5,492.69	\$ 7,323.59	\$ 10,000.00	
Fuel	\$ 2,000.00	\$ 1,295.06	\$ 1,726.75	\$ 2,500.00	
Misc/Holiday	\$ 1,000.00	\$ 171.00	\$ 171.00	\$ 500.00	
Park Expenses	\$ 20,000.00	\$ 9,918.00	\$ 13,224.00	\$ 20,000.00	
Street Mnt	\$ 50,000.00	\$ 22,362.68	\$ 29,816.91	\$ 40,000.00	
Ditches/Culv	\$ 10,000.00	\$ -	\$ -	\$ 8,000.00	

**CITY OF TIMPSON -PROPOSED BUDGET
GENERAL FUND 23-24**

Major Street Proj	\$ 160,000.00	\$ 224,535.87	\$ 224,535.87	\$ 200,000.00	2021 LP
Mowing cont	\$ 22,500.00	\$ 18,100.00	\$ 21,466.67	\$ 22,000.00	8M tree rem
Smyrna Cem	\$ 600.00	\$ 450.00	\$ 600.00	\$ 600.00	
TVFD	\$ 25,000.00	\$ 16,599.15	\$ 22,132.20	\$ 30,000.00	
Mosquito Spraying	\$ 5,000.00	\$ 3,135.09	\$ 4,180.12	\$ 5,000.00	
Muni Court Cost	\$ 8,000.00	\$ 4,075.41	\$ 5,433.88	\$ 3,150.00	
Prosecutor	\$ 1,000.00	\$ -		\$ 300.00	
Interlocal Agreement	\$ 7,200.00	\$ 2,774.00	\$ 10,774.00	\$ 48,000.00	
Grant Exp	\$ 52,500.00	\$ 48,327.20	\$ 48,327.20	\$ 315,000.00	
Grant Match				\$ 20,000.00	
Loan Int Exp - Str	\$ 32,000.00	EDC			
Asset Acquisition		\$ 12,729.00	\$ 12,729.00	\$ 20,000.00	
Insurance	\$ 1,200.00	\$ 971.25	\$ 971.25	\$ 1,200.00	
PAYROLL ELECT					
Wages/Salaries.	\$ 63,222.43	\$ 38,785.60	\$ 51,714.13	\$ 92,500.00	MB, LC, MC*
Taxes		\$ 2,905.66	\$ 3,874.21	\$ 9,250.00	
Group Insurance	\$ 7,500.00	\$ 5,189.34	\$ 6,919.12	\$ 16,320.00	
TMRS 401K	\$ 1,800.00	\$ 948.63	\$ 1,264.84	\$ 2,700.00	
Contract Labor					
WC Ins	\$ 2,000.00				
Uniform					
Perpetual Cemetery		\$ 16,950.00	\$ 22,600.00	\$ 25,000.00	
Technology Exp		\$ 5,258.88	\$ 5,258.00	\$ 5,000.00	
TOTAL EXPENSES	\$ 542,797.43	\$ 480,303.72	\$ 540,863.61	\$ 944,695.00	
P/L General	\$ (170,247.43)	\$ (80,086.05)	\$ (90,072.21)	\$ 8,955.00	