

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

			2021-2022			2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
	2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED				
	ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET				
<b>11-ADMINISTRATION</b>										
511-01										
511-02										
511-03										
511-04										
511-05										
511-07										
511-08										
511-09										
511-10										
511-12										
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511-17										
511-18										
511-19										
511-20										
511-22										
511-24										
511-28										
511-30										
511-33										
<b>TOTAL 11-ADMINISTRATION</b>										
<b>19-LIBRARY</b>										
519-01										
519-02										
519-06										
519-10										
519-11										
<b>TOTAL 19-LIBRARY</b>										
<b>21-STREETS</b>										
521-01										
521-03										
521-05										
521-06										
521-10										
521-14										
<b>TOTAL 21-STREETS</b>										
<b>22-FIRE DEPARTMENT</b>										
522-01										
522-02										
522-10										
522-11										
<b>TOTAL 22-FIRE DEPARTMENT</b>										
<b>23-DEVELOPMENT SERVICES</b>										
523-02										
523-04										
523-05										
523-06										
523-08										
523-09										
523-10										
523-11										
523-29										
<b>TOTAL 23-DEVELOPMENT SERVICES</b>										
<b>24-PARKS</b>										
524-01										
524-03										
524-04										

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		2021-2022			2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED		
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET		
524-05	DONATIONS	-	-	-	-	-	-		
524-06	CEMETERY CARE	40	18	17	-	-	-		
524-07	REFUNDS	-	-	-	-	-	-		
524-08	LIFEGUARD FEES	-	-	1,000	-	-	-	deactivate	
524-09	CEMETERY LOT LOCATION FEE	45	175	175	130	130	130		
524-10	MISC.	-	-	-	-	-	-		
524-12	CIVIC CENTER REVENUE	18,406	36,025	30,980	38,000	38,000	38,000		
524-14	EQUIPMENT SOLD	-	-	-	-	-	-		
524-15	FAIR PARK REVENUE	2,200	-	-	-	-	-		
524-17	TML INS CLAIM PYMTS	-	2,200	-	-	-	-		
	<b>TOTAL 24-PARKS</b>	<b>41,634</b>	<b>79,964</b>	<b>58,172</b>	<b>56,130</b>	<b>56,130</b>	<b>56,130</b>		
<b>30-MUNICIPAL COURT</b>									
530-03	COURT FINES	184,669	100,464	188,800	80,000	80,000	80,000		
530-07	COURT COST LOCAL SER FEES	7,899	1,456	1,941	1,000	1,000	1,000		
530-08	OVERPAYMENT OF COST OF FINE	688	24	30	-	-	-		
530-10	TIME PAYMENT	4,474	2,415	2,210	2,000	2,000	2,000		
530-11	DEFENSIVE DRIVING FEE	4,324	1,190	1,000	500	500	500		
530-13	COLLECTION AGENCY FEES	-	-	-	-	-	-		
530-14	ST COURT COST NO LIABILITY	-	-	-	-	-	-		
530-16	STATE SAFETY BELT FINE	50	50	50	75	75	75		
530-17	LOCAL FEES	50,695	26,133	24,000	20,000	20,000	20,000		
530-18	OMNIBASE FTA FEES	1,686	1,368	1,366	1,000	1,000	1,000		
530-20	FTA SCHOOL FINE	-	-	-	-	-	-		
530-25	SEPT BAL/SPECIAL ACCOUNT	-	-	-	-	-	-		
530-28	JUROR NO SHOW FEE	-	-	-	-	-	-		
	<b>TOTAL 30-MUNICIPAL COURT</b>	<b>254,485</b>	<b>133,100</b>	<b>219,397</b>	<b>104,575</b>	<b>104,575</b>	<b>104,575</b>		
<b>31-POLICE DEPARTMENT</b>									
531-04	ACCIDENT REP/FINGERPRINTS	766	609	555	600	600	600		
531-05	SALE OF EQUIPMENT	(258)	258	-	-	-	-		
531-13	MISC.	-	-	-	-	-	-		
531-20	DARE INT	125	55	55	55	55	55		
531-21	DOJ GRANT NOW INTEREST	4	1	1	-	-	-		
531-22	DOJ GRANT REIMB PYMTS	1,640	-	-	-	-	-	deactivate	
531-24	TML-AUTO INSURANCE	2,667	24,294	-	-	-	-		
531-26	PD VEHICLE PATROL REIMB	-	-	-	-	-	-		
531-27	RESTITUTION	-	-	-	-	-	-		
531-33	PD DONATIONS	-	20,500	-	-	-	-		
	<b>TOTAL 31-POLICE DEPARTMENT</b>	<b>4,944</b>	<b>45,717</b>	<b>611</b>	<b>655</b>	<b>655</b>	<b>655</b>		
<b>38-ANIMAL CONTROL</b>									
531-01	POUND FEES	2,853	4,236	3,361	-	-	-	will deactivate at beginning of 22-23 to use 538-01	
538-01	POUND FEES	-	-	-	1,600	1,600	1,600		
	<b>TOTAL 38-ANIMAL CONTROL</b>	<b>2,853</b>	<b>4,236</b>	<b>3,361</b>	<b>1,600</b>	<b>1,600</b>	<b>1,600</b>		
	<b>TOTAL REVENUES</b>	<b>3,238,286</b>	<b>4,005,452</b>	<b>3,905,736</b>	<b>4,140,163</b>	<b>4,027,490</b>	<b>4,045,862</b>	112,673	
<b>11-ADMINISTRATION</b>									
611-100	SALARY CITY MANAGER	42,950	39,728	42,000	43,264	43,264	43,264	SALARY CITY MANAGER PERMANENT NOTES: 1/2 GENERAL FUND, 1/2 WATER	
611-105	SALARY TREASURER	32,813	27,374	28,392	31,200	31,200	31,200	SALARY TREASURER PERMANENT NOTES: 1/2 GENERAL FUND, 1/2 WATER	
611-106	HOT MARKETING DIRECTOR	2,500	-	-	-	-	-		
611-107	MDD EXEC DIRECTOR SALARY	-	-	5,000	-	-	-		
611-120	F I C A	4,746	4,204	5,148	5,696	5,696	5,696		
611-121	MEDICAL INSURANCE	10,139	7,539	7,025	9,422	9,422	9,422		
611-122	RETIREMENT	7,940	6,102	5,586	5,962	5,962	5,962		
611-125	UNEMPLOYMENT TAX	1,169	1,640	252	18	18	18	.01% tax rate for 2022	
611-126	EMPLOYMENT-MEDICAL	-	-	-	-	-	-		
611-128	CITY MANAGER TRAINING	968	598	3,000	3,000	2,500	2,500	\$ 112,173	
611-129	TRAINING	495	1,949	1,500	1,500	1,500	1,500		
611-130	UNIFORMS	-	-	-	-	-	-		
611-131	REFUNDS	-	-	-	-	-	-		
611-201	OPERATING SUPPLIES	4,693	3,065	3,200	3,500	3,000	3,000	\$ 111,673	
611-203	GENERAL MAINTENANCE	21,280	36,916	25,000	25,000	20,000	20,000	\$ 106,673	
611-205	UTILITIES	7,383	6,804	7,600	7,500	7,500	7,500		
611-206	ELECTRICITY	3,445	3,971	3,500	4,000	4,000	4,000		
611-207	TML INSURANCE	5,311	6,712	7,041	9,500	9,500	9,500		
611-209	ADVERTISING	1,857	2,584	1,861	3,500	3,500	3,500		
611-211	LEGAL FEES	17,072	7,245	20,000	18,000	15,000	15,000	\$ 103,673	

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		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED		
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET		
611-213	PROFESSIONAL FEES	52,258	30,571	48,000	50,000	50,000	50,000		
611-219	COUNCIL EXPENSE & SUPPLIES	3,531	6,771	5,800	7,980	7,980	7,980		
611-220	ROLL-CALL EQUIP EXP	1,200	1,250	1,420	1,500	1,500	1,500		
611-227	TAX APPRAISAL DISTRICT	52,894	57,117	58,651	59,000	59,000	59,000		
611-230	SQUARE - CC FEES	-	33	-	50	50	50		
611-301	FUEL-VEHICLE/EQUIPMENT	-	230	307	500	500	500	late fees credited	
611-303	EQUIPMENT LEASE	1,427	1,524	1,364	1,700	1,700	1,700		
611-304	EQUIP REPAIRS & REPLACE	180	-	-	500	500	500	distance wheel	
611-306	VEHICLE MAINTENANCE	30	9	-	50	50	50		
MISC.PERMANENT NOTES:CONSIDER BUDGETING FOR POSTAGE TO MAIL RVFD HOLIDAY GIFTCARDS (APPROX 52 CARDS~\$30.00)TTL HOLIDAY GIFT CARDS PURCHASED IN 2021 WAS 102; TTL\$1530.00									
611-309	MISC.	3,363	3,897	4,612	4,700	4,700	4,700		
611-311	COMPUTER/EQUIP MAINT	8,062	10,784	11,499	19,950	19,950	19,950		
611-501	CAPITAL IMPROVEMENTS	(8,062)	-	-	-	-	-		
611-502	CAP. OFFICE EQUIPMENT	-	-	-	-	-	-		
611-503	CAP. VEHICLE	-	-	-	-	-	-		
611-504	CAPITAL OUTLAY/PROPERTY	-	-	-	-	-	-		
611-660	DEPRECIATION EXP	-	-	-	-	-	-		
611-801	TRANSCEND/EMPLOYER	1,328	384	384	384	384	384		
611-812	ECONOMIC DEVELOPMENT	-	-	-	-	-	-		
611-813	HISTORICAL COMMISSION	-	-	-	-	-	-		
611-900	CONTINGENCY	-	-	-	-	-	-		
<b>TOTAL 11-ADMINISTRATION</b>		<b>281,968</b>	<b>269,097</b>	<b>298,142</b>	<b>317,377</b>	<b>308,377</b>	<b>308,377</b>	<b>9,000</b>	
<b>19-LIBRARY</b>									
619-106	SALARY/LIBRARIAN	43,090	48,015	49,148	51,116	51,116	51,116		
619-107	SALARY LIBRARY STAFF	57,520	54,446	61,360	81,120	81,120	81,120		
619-120	F I C A	6,957	6,344	8,309	10,116	10,116	10,116		
619-121	MEDICAL INSURANCE	24,805	20,517	21,075	37,121	37,121	37,121		
619-122	RETIREMENT	10,236	9,300	9,015	10,830	10,830	10,830		
619-125	UNEMPLOYMENT TAX	569	835	756	36	36	36	2022 tax rate is 0.01%	
619-126	EMPLOYMENT-MEDICAL	39	-	78	-	-	-		
619-129	TRAINING	-	-	200	200	200	200		
619-201	OPERATING SUPPLIES	2,858	3,280	3,000	3,000	3,000	3,000		
619-203	GENERAL MAINTENANCE	3,056	8,757	6,500	45,300	45,300	45,300	new flooring	
619-205	UTILITIES	2,707	2,971	3,817	3,817	3,817	3,817		
619-206	ELECTRICITY	4,469	4,661	3,200	4,300	4,300	4,300		
619-207	TML INSURANCE	3,919	3,946	4,139	3,800	3,800	3,800		
619-209	ADVERTISING	-	-	-	100	100	100		
619-211	LEGAL FEES	-	-	-	-	-	-		
619-213	PROFESSIONAL FEES	1,170	387	1,200	2,500	2,500	2,500		
619-216	BOOKS	4,519	5,978	10,000	10,000	10,000	10,000		
619-303	EQUIPMENT LEASE	1,440	1,155	1,400	1,400	1,400	1,400		
619-304	EQUIP REPAIRS & REPLACE	1,593	754	1,500	1,500	1,500	1,500		
619-309	LIBRARY PROGRAMS	706	960	1,500	1,500	1,500	1,500		
619-311	COMPUTER/EQUIP MAINT	14,336	9,649	9,200	9,200	9,200	9,200		
619-501	CAP IMPROVEMENTS	-	-	30,000	-	-	-		
619-502	CAP. OFFICE EQUIPMENT	-	-	-	-	-	-		
619-600	LOAN/GRANT/DONATIONS	-	-	-	-	-	-		
619-660	DEPRECIATION EXPENSE	-	-	-	-	-	-		
619-801	TRANSCEND/EMPLOYER	384	384	384	384	384	384		
619-900	CONTINGENCY	-	-	-	1,000	1,000	1,000		
<b>TOTAL 19-LIBRARY</b>		<b>184,661</b>	<b>182,387</b>	<b>225,781</b>	<b>278,340</b>	<b>278,340</b>	<b>278,340</b>		
<b>21-STREETS</b>									
621-102	SALARY-PUBWKS	18,076	18,751	19,055	20,280	20,280	20,280		
621-109	FOREMAN-SALARY	12,595	12,635	24,762	28,080	28,080	28,080		
621-110	SALARY MAINTENANCE	141,593	155,773	155,230	191,360	191,360	191,360		
621-112	MAINTENANCE OVERTIME	2,534	6,548	5,750	10,000	10,000	10,000		
621-120	F I C A	12,250	12,199	15,204	19,104	19,104	19,104		
621-121	MEDICAL INSURANCE	50,763	34,323	40,393	63,043	63,044	63,044		
621-122	RETIREMENT	17,532	17,168	16,496	23,219	23,219	23,219		
621-125	UNEMPLOYMENT TAX	729	1,734	1,449	45	45	45		
621-126	EMPLOYMENT-MEDICAL	39	181	110	200	200	200		
621-129	TRAINING	1,213	137	2,000	1,000	1,000	1,000		
621-130	UNIFORMS	3,573	4,385	5,053	4,000	4,000	4,000		

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		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL			PROPOSED
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET			BUDGET
621-201	OPERATING SUPPLIES	2,625	3,690	3,681	3,500	3,500	3,500		
621-203	GENERAL MAINTENANCE	69,748	74,653	70,000	70,000	60,000	60,000	\$ 93,673	
621-204	CULVERT & DRAINAGE MAINT	-	1,692	20,000	20,000	15,000	15,000	\$ 88,673	
621-205	UTILITIES	5,241	4,797	5,427	6,241	6,241	6,241		
621-206	ELECTRICITY	93,136	95,252	84,865	97,595	97,595	97,595		
621-207	TML INSURANCE	12,671	10,759	11,286	12,979	12,979	12,979		
621-208	TREATMENT CHEMICALS	-	-	-	-	-	-		
621-209	ADVERTISING	-	-	-	-	-	-		
621-211	LEGAL FEES	-	-	-	-	-	-		
621-213	PROFESSIONAL FEES	506	61	1,000	1,000	1,000	1,000		
621-301	FUEL-VEHICLE/EQUIPMENT	3,367	7,574	6,300	6,500	6,500	6,500		
621-303	EQUIPMENT LEASE	605	6,629	1,000	4,000	4,000	4,000		
621-304	EQUIP REPAIRS & REPLACE	20,333	17,216	15,000	20,000	15,000	15,000	\$ 83,673	
621-306	VEHICLE MAINTENANCE	6,078	3,352	3,000	3,500	3,500	3,500		
621-309	MISC.	41	66	250	-	-	-		
621-311	COMPUTER MAINTENANCE	1,524	1,195	1,250	1,995	1,995	1,995		
621-501	CAP. IMPROVEMENTS	-	-	-	-	-	-		
621-503	CAP. VEHICLE	-	65,665	-	-	-	-		
621-504	CAP. OTHER EQUIPMENT	-	180,200	-	-	-	-		
621-505	EQUIPMENT LEASE PURCHASE	-	-	-	-	-	-		
621-660	DEPRECIATION EXPENSE	-	-	-	-	-	-		
621-801	TRANSCEND/EMPLOYER	-	32	-	384	384	384		
621-810	PROPERTY-MASTER PLAN	-	-	-	-	-	-		
621-900	CONTINGENCY	-	-	10,000	10,000	10,000	10,000		
	<b>TOTAL 21-STREETS</b>	<b>476,772</b>	<b>736,667</b>	<b>518,561</b>	<b>618,886</b>	<b>598,888</b>	<b>598,888</b>		
<b>22-FIRE DEPARTMENT</b>									
622-123	BANQUET	-	800	1,000	1,000	1,000	1,000		
622-129	TRAINING	-	-	6,000	10,000	6,000	6,000	\$ 79,673	
622-139	FIRE PREV. & TRAIN. SUPP.	-	-	1,000	1,500	1,500	1,500		
622-140	INCENTIVE PAY	9,245	6,505	6,162	10,000	6,200	6,200	\$ 75,873	
622-201	OPERATING SUPPLIES	1,250	674	2,000	2,000	2,000	2,000		
622-203	GENERAL MAINTENANCE	689	543	6,838	7,500	7,500	7,500		
622-205	UTILITIES	2,302	2,282	4,000	4,000	4,000	4,000		
622-206	ELECTRICITY	3,904	3,897	3,000	3,000	3,000	3,000		
622-207	TML INSURANCE	10,537	19,177	20,117	17,500	17,500	17,500		
622-209	ADVERTISING	-	-	-	-	-	-		
622-211	LEGAL FEES	-	158	500	500	500	500		
622-213	PROFESSIONAL FEES	-	-	2,500	2,500	2,500	2,500		
622-301	FUEL-VEHICLE/EQUIPMENT	1,636	2,148	3,500	7,500	7,500	7,500		
622-302	EQUIPMENT LEASE/TOWER EASMT	-	-	100	1,200	1,200	1,200	Called Charlie to get the correct amount 7-21-22	
622-304	EQUIP REPAIRS & REPLACE	23,449	40,826	35,000	15,000	15,000	15,000		
622-305	ANNUAL EQUIP MAINT CONTRACT	4,065	2,148	6,500	7,500	7,500	7,500		
622-306	VEHICLE MAINTENANCE	-	-	7,000	35,000	35,000	35,000		
622-309	MISC.	-	-	-	-	-	-		
622-310	ACCIDENT & SICKNESS POLICY	1,322	-	1,500	1,500	1,500	1,500		
622-311	COMPUTER MAINT/SOFTWARE	2,148	956	2,000	2,000	2,000	2,000		
622-501	CAPITAL IMPROVEMENT	-	1,577	16,000	10,000	10,000	10,000	roof leaks 21-22	
622-503	CAP. VEHICLE	-	40,189	40,189	40,189	40,189	40,189		
622-504	CAP. EQUIPMENT	-	-	10,000	7,000	7,000	7,000		
622-600	GRANT/LOAN/DONATIONS	-	-	5,000	5,000	5,000	5,000		
622-650	HEPATITIS - VACCINES	-	-	-	-	-	-		
622-660	DEPRECIATION EXPENSE	-	-	-	-	-	-		
622-900	CONTINGENCY	-	-	-	-	-	-		
	<b>TOTAL 22-FIRE DEPARTMENT</b>	<b>60,547</b>	<b>121,880</b>	<b>179,906</b>	<b>191,389</b>	<b>183,589</b>	<b>183,589</b>		
<b>23-DEVELOPMENT SERVICES</b>									
623-115	SAL DEVELOPMENT SER DIRECTOR	16,224	-	-	-	-	-		
623-116	SALARY BLDG OFFICIAL PT	30,204	33,622	-	-	-	-		
623-117	SALARY-PLANNER	-	-	31,200	45,427	45,427	45,427		
623-120	F I C A	3,245	2,484	2,387	3,475	3,475	3,475		
623-121	MEDICAL INSURANCE	5,387	1,694	7,026	7,136	7,136	7,136	(SW-\$490.21, MW-\$67.73, MLlife-\$5.30, & MLDental-\$31.43) per employee per month thru 9/2022	
623-122	RETIREMENT	4,826	2,920	2,590	3,720	3,720	3,720		
623-125	UNEMPLOYMENT TAX	144	553	252	9	9	9		
623-126	EMPLOYMENT-MEDICAL	-	-	-	-	-	-		

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		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED		
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET		
623-128	CEO TRAINING	778	-	-	500	500	500		
623-129	STAFF DEVELOPMENT/TRAINING	-	590	1,000	1,000	1,000	1,000		
623-130	UNIFORMS	-	-	-	-	-	-		
623-201	OPERATING SUPPLIES	589	1,042	1,021	2,500	2,000	2,000		
623-207	TML INSURANCE	-	722	757	865	865	865	\$ 83,173	
623-209	ADVERTISING	-	-	-	-	-	-		
623-211	LEGAL FEES	1,071	94	2,500	2,500	2,500	2,500		
623-213	PROFESSIONAL FEE/LICENSE	9,806	12,745	11,728	20,000	20,000	20,000	Fundview contract	
623-299	FUEL-INSPECTOR	154	-	250	300	300	300		
623-302	REFUND OF CASH BOND	50	500	-	500	500	500		
623-303	EQUIPMENT LEASE	1,587	779	673	1,035	1,035	1,035		
623-304	EQUIPMENT REPAIR/REPLACE	194	-	-	1,000	1,000	1,000		
623-306	VEHICLE MAINTENANCE	270	5	-	2,000	2,000	2,000		
623-309	MISC.	-	-	-	-	-	-		
623-310	CITY CLEAN-UP	3,562	(1,263)	7,500	12,000	10,000	10,000	\$ 81,173	
623-311	COMPUTER/EQUIP MAINT	4,426	4,838	5,876	9,310	9,310	9,310		
623-312	TDHCA - HOME PROGRAM	-	-	50,000	50,000	25,000	25,000	\$ 56,173	
623-503	CAP VEHICLE	-	-	-	-	-	-		
623-504	CAPITAL OTHER EQUIPMENT	-	-	-	-	-	-		
623-650	HEPATITIS-VACCINES	-	-	-	-	-	-		
623-660	DEPRECIATION EXPENSE	-	-	-	-	-	-		
623-800	TRANSCEND/EMPLOYEE	180	-	-	-	-	-		
623-801	TRANSCEND/EMPLOYER	240	-	-	-	-	-		
623-900	CONTINGENCY	-	-	-	-	-	-		
	<b>TOTAL 23-DEVELOPMENT SERVICES</b>	<b>82,937</b>	<b>61,325</b>	<b>124,760</b>	<b>163,278</b>	<b>135,778</b>	<b>135,778</b>		
<b>24-PARKS</b>									
624-102	SALARY-PUBWKS	18,076	18,751	19,021	20,280	20,280	20,280		
624-109	SALARY-FOREMAN	12,595	12,785	24,762	29,203	29,203	29,203		
624-110	SALARY - MAINTENANCE	107,754	107,592	110,000	141,440	141,440	141,440		
624-112	MAINTENANCE OVERTIME	756	1,912	2,157	2,500	2,500	2,500		
624-116	SALARY - SWIMMING POOL	-	-	-	-	-	-		
624-120	F I C A	10,314	10,715	12,362	14,797	14,797	14,797		
624-121	MEDICAL INSURANCE	31,217	21,549	33,368	48,162	48,162	48,162		
624-122	RETIREMENT	13,848	12,425	12,362	15,841	15,841	15,841		
624-125	UNEMPLOYMENT TAX	726	1,398	1,197	50	50	50		
624-126	EMPLOYMENT-MEDICAL	79	-	78	200	200	200		
624-129	TRAINING	-	137	1,000	500	500	500		
624-130	UNIFORMS	3,972	3,971	3,948	4,000	4,000	4,000		
624-200	REFUNDS-CITY FACILITIES	13,693	13,625	12,300	12,300	12,300	12,300		
624-201	OPERATING SUPPLIES	4,362	6,728	5,000	3,500	3,500	3,500		
624-203	GENERAL MAINTENANCE	21,594	20,396	65,500	25,000	25,000	25,000		
624-204	BASEBALL PARK ELECTRICITY	9,668	7,815	8,509	8,773	8,773	8,773		
624-205	UTILITIES	682	1,763	1,359	3,200	3,200	3,200		
624-206	ELECTRICITY PARKS	6,797	5,330	4,697	2,000	2,000	2,000		
624-207	TML INSURANCE	18,457	20,599	21,608	22,911	22,911	22,911		
624-208	TREATMENT CHEMICALS	-	-	-	-	-	-		
624-209	ADVERTISING	-	167	223	250	250	250		
624-210	TML INS - DEDUCTIBLE PAID	-	1,000	500	500	500	500		
624-211	LEGAL FEES	-	-	-	-	-	-		
624-213	PROFESSIONAL FEES	1,121	61	-	500	500	500		
624-301	FUEL-VEHICLE/EQUIPMENT	10,282	13,827	13,699	15,000	15,000	15,000		
624-303	EQUIPMENT LEASE	605	247	500	1,000	1,000	1,000		
624-304	EQUIP REPAIRS & REPLACE	7,020	8,695	8,107	7,500	7,500	7,500		
624-306	VEHICLE MAINTENANCE	6,070	3,057	5,000	7,500	7,500	7,500		
624-307	POOL EXPENSES	31,208	83,781	80,000	87,500	87,500	87,500	?	
624-308	POOL ELECTRICITY	2,968	3,725	2,600	3,570	3,570	3,570		
624-309	MISC.	-	70	-	-	-	-		
624-311	COMPUTER MAINTENANCE	2,547	1,422	1,500	1,500	1,500	1,500		
624-312	SKATE PARK EXPENSE	182	6	400	400	400	400		
624-313	CEMETERY MOWING CONTRACT	-	-	-	-	-	-		
624-314	CIVIC CENTER EXPENSES	7,334	3,594	5,000	13,000	13,000	13,000	INCLUDES CLEAN/BUFFING FLOORS	
624-315	CIVIC CENTER ELECTRICITY	7,849	9,183	8,811	10,000	10,000	10,000		
624-316	CIVIC CENTER FURNITURE	-	-	-	-	-	-		
624-317	CEMETERY RECORDS-COM MAINT	917	1,225	1,633	1,600	1,600	1,600		

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

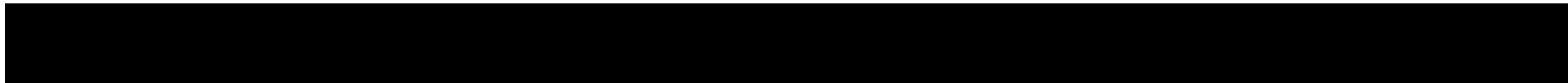
		2019-2020		2020-2021		2021-2022		2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
		ACTUAL		ACTUAL		CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED			
						BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET			
624-318	CEMETERY MAINTENANCE	194	3,791	8,500	8,500	8,500	8,500	8,500	8,500			
624-319	SUMUEL PARK	10,736	2,752	5,700	5,000	5,000	5,000	5,000	5,000	CHEMICALS FOR SPLASH PAD MAINTENANCE		
624-320	FAIR PARK EXPENSES	2,485	1,980	-	-	-	-	-	-			
624-321	FAIR PARK ELECTRICITY	5,339	4,902	-	-	-	-	-	-			
624-322	SENIOR CITIZEN CENTER	3,068	11	3,000	3,000	3,000	3,000	3,000	3,000			
624-323	BEVERLY BALL PARK	-	-	-	10,000	-	-	-	-	GREY WATER FOR SPRINKLER SYSTEM	\$	46,173
624-501	CAP. PARKS IMPROVEMENT	200	-	7,500	7,500	7,500	7,500	7,500	7,500	Moultry Park Lights		
624-503	CAP. VEHICLE	-	-	25,000	35,000	-	-	-	-	PO carryover PLUS INFLATION	\$	11,173
624-504	CAP. EQUIPMENT	-	7,650	8,000	8,000	8,000	8,000	8,000	8,000			
624-505	CAP. CEMETERY IMPROVEMENT	-	-	-	-	-	-	-	-			
624-506	CAP. POOL IMPROVEMENTS	-	-	46,000	-	-	-	-	-	NEED BID FOR POOL DECK		
624-660	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-			
624-801	TRANSCEND/EMPLOYER	-	-	-	-	-	-	-	-			
624-900	CONTINGENCY	-	-	5,000	-	-	-	-	-			
	<b>TOTAL 24-PARKS</b>	<b>374,715</b>	<b>418,637</b>	<b>575,901</b>	<b>581,478</b>	<b>536,477</b>	<b>536,477</b>	<b>536,477</b>	<b>536,477</b>			
<b>26-EMERGENCY MEDICAL SERV</b>												
626-203	GENERAL MAINTENANCE	400	1,290	3,000	10,000	10,000	10,000	10,000	10,000	DEFERRED MAINTENANCE/AC WORK/FLOORS		
626-205	ELECTRICITY	5,087	4,916	6,000	6,000	6,000	6,000	6,000	6,000			
626-207	TML INSURANCE	-	-	-	500	500	500	500	500			
626-211	EMS LEGAL FEES	-	-	-	-	-	-	-	-			
626-213	PROFESSIONAL FEES	-	-	-	-	-	-	-	-			
626-504	CAPITAL EQUIPMENT	-	-	-	-	-	-	-	-			
626-601	CONTRACT FOR SERVICES	107,899	110,973	114,045	115,000	115,000	115,000	115,000	115,000			
626-660	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-			
626-900	CONTINGENCY	-	-	-	-	-	-	-	-			
	<b>TOTAL 26-EMERGENCY MEDICAL SERV</b>	<b>113,386</b>	<b>117,179</b>	<b>123,045</b>	<b>131,500</b>	<b>131,500</b>	<b>131,500</b>	<b>131,500</b>	<b>131,500</b>			
<b>30-MUNICIPAL COURT</b>												
630-103	SALARY-JUDGE	37,717	35,546	37,640	29,365	29,365	29,365	29,365	29,365			
630-104	SALARY-COURT CLERK	34,898	35,913	36,567	38,030	38,030	38,030	38,030	38,030			
630-105	SALARY-MC ASS'T JUDGE	2,600	2,100	2,600	2,600	2,600	2,600	2,600	2,600			
630-120	F I C A	5,752	5,606	5,790	5,156	5,156	5,156	5,156	5,156			
630-121	MEDICAL INSURANCE	9,487	7,579	7,340	8,000	8,000	8,000	8,000	8,000	(SW-\$490.21, MW-\$67.73, MLife-\$5.30, & MLDental-\$31.43) per employee per month thru 9/2022		
630-122	RETIREMENT	7,641	6,505	6,282	5,520	5,520	5,520	5,520	5,520			
630-125	UNEMPLOYMENT TAX	288	529	504	18	18	18	18	18			
630-126	EMPLOYMENT MEDICAL	-	-	-	-	-	-	-	-			
630-129	TRAINING	285	400	1,200	1,200	1,200	1,200	1,200	1,200			
630-201	OPERATING SUPPLIES	3,560	2,383	2,000	1,080	1,080	1,080	1,080	1,080			
630-203	GENERAL MAINTENANCE	-	-	500	250	250	250	250	250			
630-205	PHONE UTILITY	3,052	2,903	3,027	3,027	3,027	3,027	3,027	3,027			
630-206	ELECTRICITY	-	-	-	-	-	-	-	-			
630-207	TML INSURANCE	221	214	224	-	-	-	-	-			
630-209	ADVERTISING	-	-	-	-	-	-	-	-			
630-211	LEGAL FEES	6,291	6,585	7,200	5,000	5,000	5,000	5,000	5,000			
630-213	PROFESSIONAL FEES	700	748	700	700	700	700	700	700			
630-220	OVERPAYMENT-REFUND	609	144	250	200	200	200	200	200			
630-221	RECORDS MANAGEMENT	-	-	-	300	300	300	300	300			
630-222	CHILD SAFETY SEAT VIOLATIONS	50	50	-	-	-	-	-	-			
630-303	EQUIPMENT LEASE	1,237	1,277	1,200	1,200	1,200	1,200	1,200	1,200			
630-304	EQUIPMENT REPAIR/REPLACE	-	-	-	-	-	-	-	-			
630-309	MISC	(70)	-	145	100	100	100	100	100			
630-311	COMPUTER/EQUIP MAINTENANCE	7,034	6,392	6,500	17,290	17,290	17,290	17,290	17,290			
630-404	WARRANTS SERVED	2,000	200	5,000	-	-	-	-	-			
630-405	COST OF COLLECTIONS	-	-	-	-	-	-	-	-			
630-502	CAP OFFICE EQUIPMENT	-	-	-	-	-	-	-	-			
630-551	OMNIBASE FTA FEES	1,782	1,116	3,000	1,000	1,000	1,000	1,000	1,000			
630-552	M.C. BLDG SECURITY EXP	36	118	-	-	-	-	-	-			
630-554	FTA SCHOOL FINE	-	-	-	-	-	-	-	-			
630-660	DEPRECIATION EXPENSE	-	-	-	-	-	-	-	-			
630-801	TRANSCEND/EMPLOYER	-	-	-	-	-	-	-	-			
630-900	CONTINGENCY	-	-	-	-	-	-	-	-			
	<b>TOTAL 30-MUNICIPAL COURT</b>	<b>125,170</b>	<b>116,308</b>	<b>127,669</b>	<b>120,036</b>	<b>120,036</b>	<b>120,036</b>	<b>120,036</b>	<b>120,036</b>			
<b>31-POLICE DEPARTMENT</b>												
631-101	SALARY - CHIEF	80,637	75,005	77,255	81,120	81,120	81,120	81,120	81,120			

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

				2021-2022			2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED				
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET				
631-117	SALARY - SWORN	358,987	399,762	481,003	554,159	554,159	554,159	554,159	increase salaries to match MCSO		
631-118	SALARY - CIVILIAN	198,202	198,803	189,030	223,164	223,164	223,164	223,164	increase salaries to match MCSO		
631-119	DEPARTMENT OVERTIME	123,868	84,853	75,000	75,000	75,000	75,000	75,000	Anticipate filling two open Ofc. Positions-minimizing OT		
631-120	F I C A	55,352	55,500	62,399	71,408	71,408	71,408	71,408			
631-121	MEDICAL INSURANCE	123,785	98,475	119,423	215,562	215,562	215,562	215,562	based on current figures and 20 positions		
631-122	RETIREMENT	76,694	69,933	65,132	76,449	76,449	76,449	76,449			
631-125	UNEMPLOYMENT TAX	2,519	5,596	4,430	180	180	180	180			
631-126	EMPLOYMENT-MEDICAL	706	319	325	500	500	500	500			
631-129	TRAINING	1,710	13,281	10,000	15,000	10,000	10,000	10,000		\$	6,173
631-130	UNIFORMS	9,904	9,111	10,000	15,000	10,000	10,000	10,000		\$	1,173
631-131	K9 HEALTH & WELLNESS	-	-	1,800	1,800	1,800	1,800	1,800			
631-132	K9 EQUIPMENT	-	-	500	500	500	500	500			
631-133	FIREARMS TRAINING	-	-	4,000	4,000	4,000	4,000	4,000			
631-201	OPERATING SUPPLIES	11,021	8,468	6,627	9,000	9,000	9,000	9,000			
631-203	GENERAL MAINTENANCE	23,996	21,557	25,000	25,000	25,000	25,000	25,000			
631-205	UTILITIES	20,371	20,363	21,408	22,700	22,700	22,700	22,700			
631-206	ELECTRICITY	14,837	15,364	11,261	10,000	10,000	10,000	10,000			
631-207	TML INSURANCE	29,676	34,604	36,824	44,888	44,888	44,888	44,888			
631-209	ADVERTISING	75	500	-	3,000	3,000	3,000	3,000	Need to be able to place ads & purchase merch for Job/career fairs etc..		
631-211	LEGAL FEES	263	386	2,500	2,500	2,500	2,500	2,500			
631-213	PROFESSIONAL FEES	3,068	4,168	4,500	5,000	4,500	4,500	4,500		\$	673
631-221	RECORDS MANAGEMENT	-	-	-	300	300	300	300			
631-301	FUEL-VEHICLE/EQUIPMENT	18,471	27,402	22,043	30,000	30,000	30,000	30,000	Cost of fuel has increased significantly- Will deplete current budget by June 22		
631-303	EQUIPMENT LEASE	2,431	1,310	1,500	1,500	1,500	1,500	1,500			
631-304	EQUIP REPAIRS & REPLACE	5,390	25,986	20,000	46,000	46,000	46,000	46,000	Req add \$26,000.00 for purchase of 12 Tasers with battery and taser holster		
631-306	VEHICLE MAINTENANCE	22,471	10,205	15,000	18,000	18,000	18,000	18,000			
631-307	EMERGENCY SIRENS MAINTENANCE	930	-	9,000	9,000	9,000	9,000	9,000			
631-309	MISC.	2,066	1,378	2,000	2,000	2,000	2,000	2,000			
631-311	COMPUTER/EQUIP MAINT	16,917	29,496	59,971	55,860	55,860	55,860	55,860			
631-324	OFFICE FURNITURE	2,255	-	-	3,000	3,000	3,000	3,000	New patrol room chairs, small meeting table & chairs for Chief's office		
631-400	PRISONER CARE	259	104	700	700	700	700	700			
631-402	DARE	-	-	-	-	-	-	-	Check Balance with Roxanne- Want to use for PD PR merch for children events - <u>\$11,119.04</u>		
631-403	AUTO REPAIR-INSURANCE	4,855	750	2,000	2,000	2,000	2,000	2,000			
631-404	DOJ GRANT	-	-	-	-	-	-	-			
631-503	CAP. VEHICLE	-	91,322	59,226	59,226	59,226	59,226	59,226	631-503 CAP. VEHICLE-CURRENT YEAR NOTES:LEASE PYMT FOR 3 TAHOES-\$19742 PER TAHOE, DUE IN LATE APRIL ANNUALLY, LAST PAYMENT FOR EACH IS DUE APRIL 28, 2024 -		
631-505	TYLER TECH/INCODE	27,615	26,619	30,239	42,500	42,500	42,500	42,500	Confirm Annual Payment with Roxanne (Change line item namee to "Tyler/Incode")		
631-650	HEPATITIS-VACCINES	-	-	300	300	300	300	300			
631-651	COMMUNICATIONS MAINTENANCE	13,000	15,070	15,400	25,000	25,000	25,000	25,000	Purely an estimate- awaiting confirmation from Motorola (New Dispatch Radio Vendor)		
631-801	TRANSCEND/EMPLOYER	2,556	2,160	2,112	2,112	2,112	2,112	2,112			
631-900	CONTINGENCY	-	-	-	-	-	-	-			
	<b>TOTAL 31-POLICE DEPARTMENT</b>	<b>1,272,054</b>	<b>1,365,556</b>	<b>1,447,908</b>	<b>1,774,070</b>	<b>1,746,128</b>	<b>1,746,128</b>	<b>1,746,128</b>			278,405
<b>38-ANIMAL CONTROL</b>											
638-116	SALARY - ANIMAL CONTROL STAFF	-	-	-	64,896	64,896	64,896	64,896	4% increase		
631-116	SALARY ANIMAL CONTROL OFFICER	35,274	43,040	37,440	-	-	-	-			
638-120	FICA	-	-	-	4,965	4,965	4,965	4,965			
638-121	MEDICAL INSURANCE	-	-	-	7,136	7,136	7,136	7,136			
638-122	RETIREMENT	-	-	-	5,315	5,315	5,315	5,315			
638-125	UNEMPLOYMENT TAX	-	-	-	27	27	27	27			
638-126	EMPLOYMENT-MEDICAL	-	-	-	250	250	250	250			
638-128	TRAINING - ACO	-	-	-	650	650	650	650			
631-128	TRAINING ACO	204	-	250	-	-	-	-			
638-130	UNIFORMS	-	-	-	-	-	-	-			
638-202	OPERATING SUPPLIES	-	-	-	20,000	15,000	15,000	15,000		\$	(5,000)
631-202	DOG POUND EXPENSES	6,816	8,603	20,000	-	-	-	-			
638-204	ELECTRICITY	-	-	-	-	-	-	-			
631-204	DOG POUND UTILITIES	-	903	555	5,000	5,000	5,000	5,000			
638-205	PHONE & INTERNET	-	-	-	-	-	-	-			
638-208	TREATMENT CHEMICALS	-	-	-	500	500	500	500			
631-208	ACO TREATMENT CHEMICALS	-	-	500	-	-	-	-			
638-301	FUEL - VEHICLE & EQUIPMENT	-	-	-	-	-	-	-			
638-304	EQUIP-REPAIRS & REPLACE	-	-	-	-	-	-	-			
638-306	VEHICLE MAINTENANCE	-	-	-	-	-	-	-			
638-309	MISC	-	-	-	-	-	-	-			

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

	2019-2020	2020-2021	2021-2022			2022-2023		VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
			CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED			
			BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET			
638-311	COMPUTER/EQUIP MAINTENANCE	-	-	-	-	-	-		
	<b>TOTAL 38-ANIMAL CONTROL</b>	<b>42,294</b>	<b>52,546</b>	<b>58,745</b>	<b>108,739</b>	<b>103,739</b>	<b>103,739</b>		
	<b>TOTAL EXPENDITURES</b>	<b>3,014,504</b>	<b>3,441,582</b>	<b>3,680,418</b>	<b>4,285,092</b>	<b>4,142,852</b>	<b>4,142,852</b>		
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>223,782</b>	<b>563,870</b>	<b>225,318</b>	<b>(144,929)</b>	<b>(115,362)</b>	<b>(96,990)</b>		
<b>OTHER FINANCING SOURCES &amp; USES</b>									
<b>TRANSFERS IN</b>									
599-04	TRANSFER SEPT 30 BALANCE	-	-	429,123	429,123	429,123	429,123		
599-07	MISC TRANSFERS FROM ENT FUND	-	66,655	-	-	-	-		
599-21	TRANSFERS FR ENTERPRISE FUND	217,265	31,411	-	184,007	184,007	276,319	LARGER DRAW FROM ENTERPRISE	
599-25	COVID 19 REIMB TDEM-TRANSF IN	3,870	131,342	-	-	-	-	\$ 276,319	
599-26	DOJ GRANT FUND REIMBURSEMENTS	-	-	-	-	-	-		
599-27	EMPLOYEE PD BENEFIT DEDUCTIONS	-	68,367	60,000	-	-	-		
599-28	MDD EE DEDUCTIONS TRANSFER	-	4,815	-	-	-	-		
599-29	COBRA REIMBURSEMENTS	-	7,644	-	-	-	-		
599-74	TRANSFER FROM RESERVES/SAV	-	-	-	-	-	-		
599-75	REPYMT OF BORROWED FUNDS	-	16,050	-	-	-	-		
	<b>TOTAL TRANSFERS IN</b>	<b>221,135</b>	<b>326,284</b>	<b>489,123</b>	<b>613,130</b>	<b>613,130</b>	<b>705,442</b>		
<b>TRANSFERS OUT</b>									
699-022	TRANSFER TO FIREMANS PENSION	14,425	14,425	14,425	14,425	14,425	14,425		
699-024	TRANSFER TO PARKS FUND	-	-	-	-	-	-		
699-04	TRANSFER TO DEBT SERVICE	-	630,574	613,264	594,027	594,027	594,027		
699-045	TRANSFER TO FEMA/TDEM 45	-	3,870	-	-	-	-		
699-27	PYMTS TO INS COS BEHALF OF EE	-	67,145	60,000	-	-	-		
699-29	RMDD EE RETIREMENT DEDUCTIONS	-	2,245	-	-	-	-		
699-30	RMDD PYMTS-TO BE REPAID TO COR	-	(437)	-	-	-	-		
699-31	PETTY CASH/METAL MONEY EXP	-	30	-	-	-	-		
699-75	FUNDS TRANSFER TO OTHER FUNDS	-	16,050	30,000	-	-	-		
	<b>TOTAL TRANSFERS OUT</b>	<b>14,425</b>	<b>733,902</b>	<b>717,689</b>	<b>608,452</b>	<b>608,452</b>	<b>608,452</b>		
	<b>NET OTHER SOURCES &amp; USES</b>	<b>206,710</b>	<b>(407,618)</b>	<b>(228,566)</b>	<b>4,678</b>	<b>4,678</b>	<b>96,990</b>	299,191	
	<b>REVENUE &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>430,492</b>	<b>156,252</b>	<b>(3,248)</b>	<b>(140,251)</b>	<b>(110,684)</b>	<b>0</b>	BALANCED BY LARGE DRAW FROM ENTERPRISE FUND	



<b>33-WATER</b>									
533-01	WATER COLLECTIONS	1,661,956	2,041,313	1,745,893	2,062,000	2,062,000	2,062,000		
533-02	WATER TAPS	4,305	6,300	5,000	8,000	8,000	8,000		
533-03	PLUMBING PERMITS	4,325	7,325	7,533	10,000	10,000	10,000		
533-04	NOW INTEREST	2,433	2,494	2,185	2,185	1,513	1,513		
533-06	INVESTMENT INTEREST	16,800	5,914	6,169	6,169	4,772	4,772		
533-07	BOND RESERVE INTEREST	-	-	-	-	-	-		
533-08	MATERIAL SOLD	-	3,630	-	-	-	-		
533-09	RETURNED CHECKS CHARGE	900	480	400	400	330	330		
533-10	BULK WATER/MISC	2,654	3,648	4,100	4,000	4,001	4,001		
533-11	WELL INSPECTION FEE	-	-	-	-	-	-		
533-12	WATER SERVICE FEES	15,516	28,385	20,000	30,000	30,000	30,000		
533-13	NEW ARREARS	40,478	63,140	45,000	69,000	69,000	69,000		
533-15	EQUIPMENT SOLD	-	-	600	1,000	1,000	1,000		
533-18	TCEQ W/WW SYSTEM FEE	10,460	10,200	7,500	7,500	7,500	7,500		
533-19	COST OF COLLECTION	-	-	-	-	-	-		
533-21	OCCUPANCY INSPECTION FEES	11,960	11,000	9,000	7,700	7,701	7,701		
533-22	TML INSURANCE	-	25,558	-	-	-	-		
533-23	DONATIONS/GRANTS	-	-	-	-	100,837	100,837		
533-25	SEPT. 30 BALANCE	-	-	-	-	-	-		
533-28	PROCESSING FEE ENTERPRISE	16,648	20,222	17,659	21,500	21,501	21,501		
	<b>TOTAL 33-WATER</b>	<b>1,788,435</b>	<b>2,229,609</b>	<b>1,871,039</b>	<b>2,229,454</b>	<b>2,328,155</b>	<b>2,328,155</b>		
<b>34-WASTEWATER</b>									
534-03	WASTEWATER COLLECTION	737,926	1,248,396	955,267	1,260,000	1,260,000	1,260,000		
534-04	WASTEWATER TAPS	5,670	15,075	5,123	6,400	6,400	6,400		
534-05	SEPTIC DUMPING WW	-	-	-	-	-	-		
534-08	MATERIALS SOLD	-	-	-	-	5,400	5,400		



**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

	2019-2020	2020-2021	2021-2022			2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
			CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED				
			BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET				
534-10	MISC.	-	-	-	-	-	-	-		
534-12	W/W SERVICE FEES	-	-	-	-	-	-	-		
534-14	WASTEWATER TESTS	-	-	-	-	-	-	-		
534-15	EQUIPMENT SOLD	-	-	-	-	-	-	-		
534-18	ORTEGA ST SEWER LINE PROJECT	-	-	100,820	80,820	80,821	80,821	80,821	how do we get payment	
534-33	EMPLOYEE'S INSURANCE PAYMT	-	-	-	-	-	-	-		
534-34	EMPLOYEE'S DEPENDENT PAYMT	601	-	-	-	-	-	-		
<b>TOTAL 34-WASTEWATER</b>		<b>1,207,023</b>	<b>1,263,471</b>	<b>1,061,210</b>	<b>1,347,220</b>	<b>1,352,621</b>	<b>1,352,621</b>			
<b>35-SANITATION</b>										
535-01	SOLID WASTE COLLECTIONS	321,679	363,526	287,905	636,000	636,000	636,000	636,000		
535-02	SOLID WASTE COLL PLANT	10,210	8,231	7,025	14,400	14,400	14,400	14,400		
535-04	REFUNDS	(71)	-	-	-	-	-	-		
535-05	MISC.	-	-	-	-	-	-	-		
<b>TOTAL 35-SANITATION</b>		<b>331,818</b>	<b>371,757</b>	<b>294,930</b>	<b>650,400</b>	<b>650,400</b>	<b>650,400</b>	<b>650,400</b>		
<b>TOTAL REVENUES</b>		<b>3,327,276</b>	<b>3,864,837</b>	<b>3,227,179</b>	<b>4,227,074</b>	<b>4,331,176</b>	<b>4,331,176</b>			
<b>33-WATER</b>										
633-100	SALARY-CITY MANAGER	42,950	39,728	42,000	43,264	43,264	43,264	43,264	SALARY-CITY MANAGER1/2 Gen Fund Admin and 1/2 Water	
633-102	SALARY-PUBWKS	18,076	18,751	19,314	20,280	20,280	20,280	20,280		
633-105	SALARY - TREAS/CLERKS	99,217	96,170	98,220	110,373	110,373	110,373	110,373	includes new code efnc/pw admin	
633-108	SALARY-CITY SECRETARY	56,840	63,720	54,750	72,800	72,800	72,800	72,800		
633-109	SALARY-SUPERINTENDENT	12,595	12,785	28,059	deactivate	deactivate	deactivate		this was bobby joe's salary when it was split 4 ways. His salary is strictly gf split between parks and streets per Jerald's request last year. Are we keeping funds here for future hires?	
633-110	SALARY TECHNICIANS	250,260	233,581	206,279	296,403	296,403	296,403	296,403		
633-112	MAINTENANCE OVERTIME	39,070	50,505	35,000	50,000	50,000	50,000	50,000		
633-120	F I C A	36,141	36,559	34,033	45,374	45,374	45,374	45,374		
633-121	MEDICAL INSURANCE	116,800	80,716	85,007	160,673	160,674	160,674	160,674		
633-122	RETIREMENT	51,872	45,445	39,253	48,577	48,577	48,577	48,577		
633-125	UNEMPLOYMENT TAX	1,369	2,873	2,079	108	108	108	108		
633-126	EMPLOYMENT-MEDICAL	64	293	300	300	300	300	300		
633-128	CITY MANAGER TRAINING	434	-	1,500	1,500	1,500	1,500	1,500		
633-129	TRAINING	4,175	662	4,000	6,000	6,000	6,000	6,000		
633-130	UNIFORMS	6,967	5,951	5,000	5,000	5,000	5,000	5,000		
633-131	REFUNDS	-	-	-	-	-	-	-		
633-201	PW OPERATING SUPPLIES	11,765	10,031	7,500	12,000	12,000	12,000	12,000		
633-203	GENERAL MAINTENANCE	135,651	172,005	136,325	125,000	125,000	125,000	125,000		
633-205	UTILITIES	17,364	12,720	16,533	15,000	15,000	15,000	15,000		
633-206	ELECTRICITY	79,683	94,268	69,852	89,300	89,300	89,300	89,300		
633-207	TML INSURANCE	24,444	26,118	32,000	32,582	32,582	32,582	32,582		
633-208	TREATMENT CHEMICALS PLANT	72,396	81,680	60,540	60,000	60,000	60,000	60,000		
633-209	ADVERTISING	1,096	1,111	1,300	1,676	1,676	1,676	1,676		
633-210	TML INS DEDUCTIBLES PAID	-	500	-	500	500	500	500		
633-211	LEGAL FEES	-	281	100	585	585	585	585		
633-212	CONSULTING ENG. FEE	45,660	-	25,000	25,000	25,000	25,000	25,000		
633-213	PROFESSIONAL FEES	48,046	67,351	75,000	50,000	50,000	50,000	50,000		
633-301	FUEL-VEHICLE/EQUIPMENT	12,977	16,740	15,400	25,000	25,000	25,000	25,000		
633-303	EQUIPMENT LEASE	1,129	1,745	4,000	4,000	4,000	4,000	4,000		
633-304	EQUIP REPAIRS & REPLACE	5,574	8,442	10,000	10,000	10,000	10,000	10,000		
633-306	VEHICLE MAINTENANCE	13,444	23,072	8,500	10,950	10,950	10,950	10,950		
633-309	MISC.	16,211	1,288	10,000	2,500	2,500	2,500	2,500		
633-311	COMPUTER MAINT/OFFICE	21,261	24,926	27,205	28,595	28,595	28,595	28,595		
633-312	WATER TOWER MAINT PROGRAM	-	-	-					NEED CONTRACT AMOUNT; VERIFY ARPA FUNDED	
633-400	POST OAK SAVANNAH	9,015	9,015	6,935	9,015	9,015	9,015	9,015		
633-401	BILL EXPENSE/OFFICE SUPP	28,492	32,423	28,000	30,000	30,000	30,000	30,000		
633-405	COST OF COLLECTION	183	10	500	500	500	500	500		
633-501	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	-		
633-502	CAPITAL OFFICE EQUIPMENT	-	-	-	-	-	-	-		
633-503	CAP. VEHICLE	-	62,545	25,000	60,000	60,000	60,000	60,000	1 from 21-22 and 1 in 22-23	
633-504	CAP. EQUIPMENT	-	-	-	-	-	-	-		
633-515	CAPITAL LEASE PAYMENTS	-	-	-	-	-	-	-		
633-516	CAP DOWNTOWN WATER MAIN REPL	-	8,893	-	-	-	-	-		
633-600	GRANT/LOCAL EFFORT	13,500	-	-	50,000	50,000	50,000	50,000		
633-616	POSGCD GRANT EXPENSES	-	7,071	-	100,000	100,000	100,000	100,000		
633-650	HEPATITIS-VACCINES	-	-	500	500	500	500	500		

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSSO; PW SALARIES BUMPED \$1 TO \$2**

		2021-2022			2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED		
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET		
633-801	TRANSCEND/EMPLOYER	592	672	384				TRANSCEND/EMPLOYER ONLY ONE WATER EMPLOYEE ON PLAN CURRENTLY	
633-900	CONTINGENCY	-	-	-	5,000	5,000	5,000		
<b>TOTAL 33-WATER</b>		<b>1,295,757</b>	<b>1,350,718</b>	<b>1,215,368</b>	<b>1,608,355</b>	<b>1,608,356</b>	<b>1,608,356</b>		
<b>34-WASTEWATER</b>									
634-102	SALARY-PUBWKS	18,076	18,751	17,170	20,280	20,280	20,280		
634-109	SALARY - FOREMAN -MAINT.	12,595	12,785	11,802	-	1	1		
634-110	SALARY - TECHNICIANS	26,407	29,409	26,162	32,448	32,448	32,448		
634-112	MAINTENANCE OVERTIME	7,361	7,754	8,360	9,900	9,900	9,900		
634-120	F I C A	4,598	5,217	5,891	4,791	4,791	4,791		
634-121	MEDICAL INSURANCE	13,200	3,536	12,661	7,136	7,137	7,137		
634-122	RETIREMENT	6,320	6,051	6,392	5,129	5,129	5,129		
634-125	UNEMPLOYMENT TAX	186	253	315	9	9	9		
634-126	EMPLOYMENT-MEDICAL	32	-	100	100	100	100		
634-129	TRAINING	1,279	137	2,500	3,000	3,000	3,000		
634-130	UNIFORMS	816	1,211	1,293	325	325	325		
634-201	OPERATING SUPPLIES	10,615	6,052	7,500	13,800	13,800	13,800		
634-203	WWTP GEN MAINT	74,582	49,070	35,000	75,000	75,000	75,000		
634-204	WW COLLECTION GEN MAINT	-	8,577	26,166	27,226	27,226	27,226		
634-205	UTILITIES	4,824	4,144	4,662	4,560	4,560	4,560		
634-206	ELECTRICITY	67,798	77,659	62,000	86,700	86,700	86,700		
634-207	TML INSURANCE	9,988	10,744	12,619	12,892	12,892	12,892		
634-208	TREATMENT CHEMICALS PLANT	6,368	1,819	4,500	10,500	10,500	10,500	TREATMENT CHEMICALS PLANT CURRENTLY ORDERING APPROXIMATELY ONCE A QUARTER;	
634-209	ADVERTISING	735	1,201	100	1,900	1,900	1,900	CONSIDER UPING BUDGET TO \$7200 FOR THE YEAR. CURRENT PRICE IS \$900 PER BARREL	
634-211	LEGAL FEES	-	595	-	500	500	500		
634-212	CONSULTING ENG.FEE	-	35,006	-	-	-	-		
634-213	PROFESSIONAL FEES	30,084	31,316	32,252	32,336	32,336	32,336		
634-301	FUEL-VEHICLE/EQUIPMENT	-	276	1,000	750	750	750		
634-303	EQUIPMENT LEASE	1,129	247	2,000	3,000	3,000	3,000		
634-304	EQUIP REPAIRS & REPLACE	11,678	31,320	39,203	-	-	-		
634-306	VEHICLE MAINTENANCE	1,814	139	500	1,000	1,000	1,000		
634-309	MISC.	-	345	500	500	500	500		
634-311	COMPUTER MAINTENANCE	3,960	3,426	4,000	10,308	10,308	10,308		
634-411	SLUDGE DISPOSAL	42,860	44,047	30,000	50,000	50,000	50,000		
634-414	TCEQ/WW-VIOLATIONS FEES	139,250	-	50,000	50,000	50,000	50,000		
634-503	CAP. VEHICLE	-	-	-	-	-	-		
634-504	CAP EQUIPMENT	-	-	-	-	-	-		
634-511	CAP. SYSTEM IMPROVEMENT	-	19,400	-	-	-	-		
634-512	CAP. PLANT IMPROVEMENT	-	-	-	-	-	-		
634-513	ORTEGA ST SEWER LINE PROJECT	-	-	100,820	-	-	-	move eng costs to this line	
634-600	GRANT/LOCAL EFFORT	-	-	-	-	-	-		
634-650	HEPATITIS VACCINES	-	-	105	-	-	-		
634-660	DEPRECIATION EXPENSE	-	-	-	-	-	-		
634-900	CONTINGENCY	-	-	10,000	5,000	5,000	5,000		
<b>TOTAL 34-WASTEWATER</b>		<b>496,555</b>	<b>410,487</b>	<b>515,573</b>	<b>469,089</b>	<b>469,093</b>	<b>469,092</b>		
<b>35-SANITATION</b>									
635-201	SUPPLIES	-	-	-	-	-	-		
635-207	SANITATION TML	38	45	65	585	585	585		
635-209	ADVERTISING	-	270	600	600	600	600		
635-211	LEGAL FEES	-	-	-	-	-	-		
635-213	PROFESSIONAL FEES	-	-	-	-	-	-		
635-309	MISC EXPENSE	-	303	600	600	600	600		
635-450	SANITATION-CONTRACT	276,256	304,637	268,000	636,000	636,000	636,000		
635-451	SANITATION -PLANT	11,421	11,154	10,000	14,400	14,400	14,400		
635-452	FRANCHISE- IESI	-	-	-	-	-	-		
635-453	RECYCLING CONTAINER RENTAL	15,659	13,269	12,000	12,000	12,000	12,000		
635-900	CONTINGENCY	-	-	-	-	-	-		
<b>TOTAL 35-SANITATION</b>		<b>303,374</b>	<b>329,678</b>	<b>291,265</b>	<b>664,185</b>	<b>664,185</b>	<b>664,185</b>		
<b>36-CITY SECRETARY</b>									
636-129	TRAINING	-	1,260	1,650	2,620	2,620	2,620		
636-213	PROFESSIONAL FEES	-	205	205	205	205	205		
611-215	LOCAL REGISTRAR EXP	4	-	-	-	-	-	move to City Secretary in Enterprise	
611-216	REGISTRAR/VOTING EQUIPMENT	471	375	941	100	100	100	REGISTRAR/VOTING EQUIPMENT PERMANENT NOTES: EQUIPMENT COST SPLIT WITH MILAM COUNTY & RISD - \$1000	

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

	2019-2020	2020-2021	2021-2022			2022-2023		VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
			CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED			
			BUDGET	BUDGET 22-23	BUDGET	BUDGET			
	ACTUAL	ACTUAL		DEPT HEAD					
611-217	ELECTION EXPENSE	(484)	6,238	6,300	6,500	6,500	6,500		
611-221	RECORDS MANAGEMENT	-	-	200	200	200	200	move to City Secretary in Enterprise \$200	\$6,500
	<b>TOTAL 36-CITY SECRETARY</b>		<b>1,465</b>	<b>1,855</b>	<b>2,825</b>	<b>2,825</b>	<b>2,825</b>		
	<b>TOTAL EXPENDITURES</b>	<b>2,095,686</b>	<b>2,092,348</b>	<b>2,024,061</b>	<b>2,744,454</b>	<b>2,744,459</b>	<b>2,744,458</b>		
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>1,231,590</b>	<b>1,772,489</b>	<b>1,203,118</b>	<b>1,482,620</b>	<b>1,586,717</b>	<b>1,586,718</b>		
<b>OTHER FINANCING SOURCES &amp; USES</b>									
<b>TRANSFERS IN</b>									
599-03	SEPT 30 CARRY OVER	-	-	272,489	258,549	258,549	258,549		470,373
599-05	TRANSFER IN FR OTHER FUNDS	-	-	23,166	-	-	-		5,458
599-06	TRANSFER IN TWDB REIMBURSEMENT	45,660	66,835	-	-	-	-		
599-27	EMPLOYEE PD BENEFIT DEDUCTIONS	-	14,516	-	-	-	-		
599-74	TRANSFER FR RESERVE/SAVINGS	-	-	-	-	-	-		
	<b>TOTAL TRANSFERS IN</b>	<b>45,660</b>	<b>81,351</b>	<b>295,655</b>	<b>258,549</b>	<b>258,549</b>	<b>258,549</b>		
<b>TRANSFERS OUT</b>									
699-27	PYMTS TO INS COS BEHALF OF EE	-	13,032	-	-	-	-		
699-297	SAVINGS TRANSFER OUT	-	-	-	-	-	-		
699-298	CONTINGENCY TRANSFER OUT	297,206	102,000	153,000	102,000	102,000	102,000		
699-305	ENTERPRISE DEBT SERVICE	-	-	-	1,452,070	1,452,070	1,452,070		
699-403	ANNUAL TRANSFER TO GENERAL	235,370	31,411	-	276,319	276,319	276,319		
699-404	50% INSPECTION FEE TO GENERAL	6,120	5,520	6,026	-	-	-		
699-452	WASTE CONNECTIONS TRANSFER	10,099	-	4,500	-	-	-		
699-73	MISC TRANSFERS TO GENERAL FUND	-	48,550	-	-	-	-		
	<b>TOTAL TRANSFERS OUT</b>	<b>1,609,182</b>	<b>1,625,323</b>	<b>1,536,626</b>	<b>1,830,389</b>	<b>1,830,389</b>	<b>1,830,389</b>		
	<b>NET OTHER SOURCES &amp; USES</b>	<b>(1,563,522)</b>	<b>(1,543,972)</b>	<b>(1,240,971)</b>	<b>(1,571,840)</b>	<b>(1,571,840)</b>	<b>(1,571,840)</b>		
	<b>REVENUE &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>(331,932)</b>	<b>228,517</b>	<b>(37,853)</b>	<b>(89,220)</b>	<b>14,877</b>	<b>14,878</b>		
<b>44-DEBT SERVICE</b>									
544-01	DEBT SERVICE/SINKING	484,322	-	-	-	-	-		
544-02	NOW INTEREST	3,879	2,412	3,000	2,500	2,501	2,501		
544-09	TRANSFER IN	-	-	-	-	-	-		
544-30	DEBT PROCEEDS	-	-	-	-	-	-		
544-31	BALANCE FORWARD	-	-	-	-	-	-		
	<b>TOTAL 44-DEBT SERVICE</b>	<b>488,201</b>	<b>2,412</b>	<b>3,000</b>	<b>2,500</b>	<b>2,501</b>	<b>2,501</b>		
	<b>TOTAL REVENUES</b>	<b>488,201</b>	<b>2,412</b>	<b>3,000</b>	<b>2,500</b>	<b>2,501</b>	<b>2,501</b>		
<b>44-DEBT SERVICE</b>									
644-200	DEBT SERVICE PAYMENTS	-	-	-	594,027	594,027	594,027		
644-201	2008 GO REFUNDING BONDS	49,360	50,000	50,000	-	-	-		
644-202	2006 SERIES COS	80,000	85,000	85,000	-	-	-		
644-203	2011 SERIES COS	15,000	20,000	20,000	-	-	-		
644-204	CAPITAL LEASING/STREET SWEEPER	-	-	-	-	-	-		
644-205	CAPITAL LEASE BACKHOE	13,597	-	-	-	-	-		
644-206	2016 ROLLER/2017 JD BACKHOE	20,339	20,339	20,339	-	-	-		
644-702	PRIN 2002 TAX NOTES	-	-	-	-	-	-		
644-703	2017 SERIES COS	-	60,000	60,000	-	-	-		
644-708	INT 2008 GEN OBL REFUND BLDG	4,360	3,379	3,379	4,578	4,578	4,578		
644-709	2016 SERIES COS	100,000	100,000	100,000	-	-	-		
644-752	INT 2011 CO'S SERIES FIRE TRUC	8,462	7,978	7,313	-	-	-		
644-753	INT 2015 CO'S SERIES	25,539	36,463	21,818	-	-	-		
644-754	INT 2006 CIP BANK OF AMERICA	38,125	33,630	28,744	-	-	-		
644-758	INT 2008 GEN OBL REF/CLASSIC	-	3,379	-	-	-	-		
644-759	INT 2017 CO SERIES TIB / PD	14,083	14,106	25,468	-	-	-		
644-760	2015 SERIES COS	55,000	50,000	55,000	-	-	-		
644-761	INT 2016 CO SERIES/TIB FOR PD	58,931	56,710	54,524	-	-	-		
644-762	2020A SERIES COS	-	-	18,106	-	-	-		
644-763	SERIES 2020B	-	-	50,000	-	-	-		
644-764	2020C SERIES	-	-	-	-	-	-		
644-765	2020D SERIES	-	-	10,000	-	-	-		
644-791	DEBT ISSUE COSTS	-	-	-	-	-	-		
644-792	PAYING AGENT FEES	300	300	300	1,000	1,000	1,000		

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

	2019-2020	2020-2021	2021-2022	2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
	ACTUAL	ACTUAL	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED		
			BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET		
<b>TOTAL 44-DEBT SERVICE</b>	<b>483,096</b>	<b>541,284</b>	<b>616,190</b>	<b>595,027</b>	<b>595,027</b>	<b>595,027</b>		
<b>TOTAL EXPENDITURES</b>	<b>483,096</b>	<b>541,284</b>	<b>616,190</b>	<b>595,027</b>	<b>595,027</b>	<b>595,027</b>		
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>5,105</b>	<b>-538,872</b>	<b>-613,190</b>	<b>-592,527</b>	<b>-592,526</b>	<b>-592,526</b>		
<b>OTHER FINANCING SOURCES &amp; USES</b>								
<b>TRANSFERS IN</b>								
599-01 DEBT SERVICE PYMT FROM GF	52,868	630,574	613,264	594,027	594,028	594,028		
<b>TOTAL TRANSFERS IN</b>	<b>52,868</b>	<b>630,574</b>	<b>613,264</b>	<b>594,027</b>	<b>594,028</b>	<b>594,028</b>		
<b>NET OTHER SOURCES &amp; USES</b>	<b>52,868</b>	<b>630,574</b>	<b>613,264</b>	<b>594,027</b>	<b>594,028</b>	<b>594,028</b>		
<b>REVENUE &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>57,973</b>	<b>91,702</b>	<b>74</b>	<b>1,500</b>	<b>1,502</b>	<b>1,502</b>		
<b>55-ENTERPRISE DEBT SER</b>								
555-01 ENTERPRISE WATER DEBT SER	-	270,240	-	-	-	-		
555-02 NOW INTEREST	6,932	6,547	6,000	9,000	9,000	9,000		
<b>TOTAL 55-ENTERPRISE DEBT SER</b>	<b>6,932</b>	<b>276,787</b>	<b>6,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>		
<b>TOTAL REVENUES</b>	<b>6,932</b>	<b>276,787</b>	<b>6,000</b>	<b>9,000</b>	<b>9,000</b>	<b>9,000</b>		
<b>55-ENTERPRISE DEBT SER</b>								
655-101 MISC EXPENSE	-	-	-	1,392,070	1,392,070	1,392,070		
655-202 SIB (HWY 79 W/WW LINES) 4%	-	-	-	-	-	-		
655-204 2016 REFUNDING BONDS FOR WWTP	460,830	458,347	460,976	-	-	-		
655-205 CO SERIES 2006	124,483	124,493	124,319	-	-	-		
655-206 CO SERIES 2011	126,232	128,263	125,401	-	-	-		
655-207 CO SERIES 2012	43,540	42,770	41,930	-	-	-		
655-208 CO SERIES 2013	45,819	44,722	43,624	-	-	-		
655-209 CO SERIES 2015	83,877	83,671	87,798	-	-	-		
655-210 PAYING AGENT FEES	500	1,370	1,370	-	-	-		
655-211 CO SERIES 2020B DWSRF - TWDB	-	130,787	-	-	-	-		
655-212 CO SERIES 2020C CWSRF - TWDB	-	227,245	238,393	-	-	-		
655-213 CO SERIES 2020D CWSRF - TWDB	-	-	-	-	-	-		
655-214 CO SERIES 2020A DWSRF	-	184,382	250,659	-	-	-		
655-999 TRANSFER OUT	-	-	-	-	-	-		
<b>TOTAL 55-ENTERPRISE DEBT SER</b>	<b>885,281</b>	<b>1,426,050</b>	<b>1,374,470</b>	<b>1,392,070</b>	<b>1,392,070</b>	<b>1,392,070</b>		
<b>TOTAL EXPENDITURES</b>	<b>885,281</b>	<b>1,426,050</b>	<b>1,374,470</b>	<b>1,392,070</b>	<b>1,392,070</b>	<b>1,392,070</b>		
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>-878,349</b>	<b>-1,149,263</b>	<b>-1,368,470</b>	<b>-1,383,070</b>	<b>-1,383,070</b>	<b>-1,383,070</b>		
<b>OTHER FINANCING SOURCES &amp; USES</b>								
<b>TRANSFERS IN</b>								
599-01 CO SERIES 2006	108,208	134,867	124,319	1,452,070	1,452,071	1,452,071		
599-02 CO SERIES 2015	77,498	90,716	87,798	-	-	-		
599-03 CO SERIES 2011	115,927	138,931	125,401	-	-	-		
599-07 2016 REFUNDING BONDS FOR WWTP	422,244	496,733	460,976	-	-	-		
599-08 CO SERIES 2012	39,912	46,398	41,930	-	-	-		
599-09 CO SERIES 2013	42,001	48,540	43,624	-	-	-		
599-10 CO SERIES 2020A DWSRF - TWDB	318,962	276,434	268,765	-	-	-		
599-11 CO SERIES 2020B DWSRF - TWDB	46,036	54,167	50,000	-	-	-		
599-12 CO SERIES 2020C CWSRF - TWDB	56,811	246,182	238,393	-	-	-		
599-13 CO SERIES 2020D CWSRF - TWDB	2,500	10,833	10,000	-	-	-		
<b>TOTAL TRANSFERS IN</b>	<b>1,230,099</b>	<b>1,543,801</b>	<b>1,451,206</b>	<b>1,452,070</b>	<b>1,452,071</b>	<b>1,452,071</b>		
<b>NET OTHER SOURCES &amp; USES</b>	<b>1,230,099</b>	<b>1,543,801</b>	<b>1,451,206</b>	<b>1,452,070</b>	<b>1,452,071</b>	<b>1,452,071</b>		
<b>REVENUE &amp; OTHER SOURCES OVER/(UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>351,750</b>	<b>394,538</b>	<b>82,736</b>	<b>69,000</b>	<b>69,001</b>	<b>69,001</b>		
<b>70-MC BLDG SECURITY</b>								
570-01 MC BLDG SECURITY FEES	7,309	3,176	5,600	2,800	2,800	2,800		
570-02 NOW INTEREST	1,073	593	2,000	730	730	730		
<b>TOTAL 70-MC BLDG SECURITY</b>	<b>8,382</b>	<b>3,769</b>	<b>7,600</b>	<b>3,530</b>	<b>3,530</b>	<b>3,530</b>		

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSD; PW SALARIES BUMPED \$1 TO \$2**

	2019-2020	2020-2021	2021-2022	2022-2023		
			CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED
	ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET
<b>71-MC TECHNOLOGY</b>						
571-02	MC TECHNOLOGY FEES	8,181	3,421	8,500	2,600	2,601
	<b>TOTAL 71-MC TECHNOLOGY</b>	<b>8,181</b>	<b>3,421</b>	<b>8,500</b>	<b>2,600</b>	<b>2,601</b>
<b>72-MC JUDICIAL EFFICIENCY</b>						
572-03	MC JUDICIAL EFFICIENCY FEES	380	79	500	100	101
	<b>TOTAL 72-MC JUDICIAL EFFICIENCY</b>	<b>380</b>	<b>79</b>	<b>500</b>	<b>100</b>	<b>101</b>
<b>73-MC STATE COURT COSTS</b>						
573-04	STATE COURT COSTS	198,096	73,726	183,000	61,000	61,000
573-05	COLAGY	22,528	16,210	32,000	16,000	16,000
573-06	COURT COST SERVICE FEE	-	-	2,500	1,000	1,000
573-07	LOCAL TRUANCY	4,262	2,709	-	2,400	2,400
573-08	MUNICIPAL JURY FUND	85	54	-	50	50
	<b>TOTAL 73-MC STATE COURT COSTS</b>	<b>224,971</b>	<b>92,699</b>	<b>217,500</b>	<b>80,450</b>	<b>80,450</b>
	<b>TOTAL REVENUES</b>	<b>241,914</b>	<b>99,968</b>	<b>234,100</b>	<b>86,680</b>	<b>86,682</b>
<b>70-MC BLDG SECURITY</b>						
670-101	MUNICIPAL COURT BLDG SECURITY	-	1,855	5,600	5,600	5,601
670-504	CAPITAL EQUIPMENT	-	-	2,000	-	-
	<b>TOTAL 70-MC BLDG SECURITY</b>	<b>-</b>	<b>1,855</b>	<b>7,600</b>	<b>5,600</b>	<b>5,601</b>
<b>71-MC TECHNOLOGY</b>						
671-102	MUNICIPAL COURT TECHNOLOGY	7,526	22,392	8,500	8,500	8,501
	<b>TOTAL 71-MC TECHNOLOGY</b>	<b>7,526</b>	<b>22,392</b>	<b>8,500</b>	<b>8,500</b>	<b>8,501</b>
<b>72-MC JUDICIAL EFFICIENCY</b>						
672-103	M C JUDICIAL EFFICIENCY	1,668	107	500	500	501
	<b>TOTAL 72-MC JUDICIAL EFFICIENCY</b>	<b>1,668</b>	<b>107</b>	<b>500</b>	<b>500</b>	<b>501</b>
<b>73-MC STATE COURT COSTS</b>						
673-104	STATE COMPTROLLER-FINES	143,627	88,725	183,000	50,000	50,000
673-105	COST OF COLLECTION	19,606	15,712	32,000	17,000	17,000
673-106	COURT COST SERVICE FEES	7,899	1,456	2,500	2,500	2,500
	<b>TOTAL 73-MC STATE COURT COSTS</b>	<b>171,132</b>	<b>105,893</b>	<b>217,500</b>	<b>69,500</b>	<b>69,500</b>
	<b>TOTAL EXPENDITURES</b>	<b>180,326</b>	<b>130,247</b>	<b>234,100</b>	<b>84,100</b>	<b>84,103</b>
	<b>REVENUE OVER/(UNDER) EXPENDITURES</b>	<b>61,588</b>	<b>-30,279</b>	<b>0</b>	<b>2,580</b>	<b>2,579</b>
<b>OTHER FINANCING SOURCES &amp; USES</b>						
<b>TRANSFERS IN</b>						
599-01	TRANS FROM GF FOR RESTRICTED F	-	-	-	-	1
	<b>TOTAL TRANSFERS IN</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
	<b>NET OTHER SOURCES &amp; USES</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>
	<b>REVENUE &amp; OTHER SOURCES OVER/ (UNDER) EXPENDITURES &amp; OTHER USES</b>	<b>61,588</b>	<b>-30,279</b>	<b>0</b>	<b>2,580</b>	<b>2,580</b>
<b>15-HOTEL MOTEL TAX</b>						
515-04	HOTEL MOTEL TAX	-	-	90,572	125,000	125,000
515-05	NOW INTEREST	2,733	1,124	949	1,522	-
515-06	REIMB FROM CHAMBER OF COMM	-	-	-	-	-
515-07	REIMB FROM DOWNTOWN ASSN/	-	-	-	-	-
515-08	FOOD BOOTH DEPOSITS	-	-	-	-	-
515-09	EVENTS REVENUE	-	-	-	-	-
515-10	QUALITY INN /HPY LLC 434764	37,795	35,324	-	-	-
515-11	BEST WESTERN/BEST VALUE 429337	11,034	11,494	-	-	-
515-12	ROCKDALE INN/N&L LLC 444872	6,311	10,608	-	-	-
515-13	REGENCY INN 414658	3,885	3,280	-	-	-
515-14	GILL'S BUDGET INN	542	600	-	-	-
515-15	RAINBOW COURTS 414655	19,858	25,130	-	-	-
515-16	DAYS INN/R'DALE HOSPITALITY	27,850	32,944	-	-	-
515-17	RDAL HOSPITALITY BANKRUPTCY	17,946	17,946	17,946	-	-
515-18	MEDIA KIT ADVERTISING	2,975	-	-	-	-
	<b>TOTAL 15-HOTEL MOTEL TAX</b>	<b>130,929</b>	<b>138,450</b>	<b>109,467</b>	<b>126,522</b>	<b>125,000</b>
	<b>TOTAL REVENUES</b>	<b>130,929</b>	<b>138,450</b>	<b>109,467</b>	<b>126,522</b>	<b>125,000</b>

RDAL HOSPITALITY BANKRUPTCY PERMANENT NOTES: ORIGINAL CITY TAX DUE \$80,710 - MONTHLY PYMTS \$1495.52 FIRST PYMT DUE 12/20/2018 LAST PYMT DUE 4/1/2023

**STAFF RETENTION**  
**PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2**

		2021-2022		2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS	
		2019-2020	2020-2021	CURRENT	REQUESTED	VOTER APPROVAL			PROPOSED
		ACTUAL	ACTUAL	BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET			BUDGET
615-019	COVID 19 REBATE	55,109	-	-					
615-105	MDD EXECUTIVE DIRECTOR	-	-	10,000	10,000	10,000	10,000		
615-201	SUPPLIES	-	-	-					
615-206	TML LIABILITY INS	244	132	-					
615-208	CREDIT CARD FEES	-	-	-					
615-212	VISITOR CENTER-CHAMBER	21,612	31,559	30,000	30,000	30,000	30,000		
615-213	DEPOT-WEEKEND VISITOR CENTER	6,304	5,500	10,000	10,000	10,000	10,000		
615-214	PROF FEES-ORASI	-	-	-					
615-215	PROF FEE - CIVIC PLUS	2,271	1,788	-					
615-216	PROF FEES RETAIL COACH	2,875	-	-					
615-222	PROMOTION OF ARTS FUNDING	-	-	-	10,000	10,000	10,000		
615-224	HISTORICAL FUNDING	5,000	10,000	20,000	100,000	100,000	100,000		
615-226	EVENT FUNDING	4,129	-	-	5,000	5,000	5,000		
615-297	MEMBERSHIPS	-	-	-					
615-298	BRIDGE PARK	-	-	-					
615-299	TOURISM/MARKETING	1,703	-	20,000	10,000	10,000	10,000		
615-300	MUNISERVICES	4,908	5,400	6,000	6,000	6,000	6,000		
615-501	CAPITAL OUTLAY	-	-	-					
<b>TOTAL 15-HOTEL MOTEL TAX</b>		<b>104,155</b>	<b>54,379</b>	<b>96,000</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>		
<b>16-MARKETING DIRECTOR</b>									
616-105	MARKETING DIRECTOR SALARY EXP	56,240	5,371	-				MARKETING DIRECTOR SALARY EXPPERMANENT NOTES:\$58k TOTAL BUDGET ADJUSTED FOR \$5K FROM GENERAL FUND	
616-106	MARKETING TEMP	-	3,000	3,000					
616-129	TRAINING	507	-	-					
616-130	UNIFORMS	-	-	-					
616-180	MEDIA KIT ADVERTISING	1,028	-	-					
616-201	SUPPLIES	179	-	-					
616-205	UTILITIES	-	-	-					
616-206	TML INS	-	-	-					
616-209	ADVERTISING	13,077	-	-					
616-210	MARKETING DIR BUDGET	1,719	-	-					
616-213	MARKETING DIR MEMBERSHIPS	995	-	-					
616-299	MARKETING	3,882	539	-					
616-311	COMPUTER MAINT	646	154	-					
<b>TOTAL 16-MARKETING DIRECTOR</b>		<b>78,273</b>	<b>9,064</b>	<b>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>		
<b>TOTAL EXPENDITURES</b>		<b>182,428</b>	<b>63,443</b>	<b>99,000</b>	<b>181,000</b>	<b>181,000</b>	<b>181,000</b>		
<b>REVENUE OVER/(UNDER) EXPENDITURES</b>		<b>-51,499</b>	<b>75,007</b>	<b>10,467</b>	<b>-54,478</b>	<b>-56,000</b>	<b>-56,000</b>		
<b>18-AIRPORT</b>									
518-04	NOW INTEREST	338	194	172	170	170	170		
518-11	DONATIONS/GRANTS	-	12,005	50,000	25,000	25,000	25,000		
518-12	AIRPORT PROPERTY SOLD	-	-	-	-	-	-		
518-51	HANGER RENTAL	20,500	17,700	17,800	20,058	20,058	20,058		
518-52	AVIATION FUEL	7,542	8,771	7,000	7,500	7,500	7,500		
518-54	LEASE	3,200	-	-	-	-	-		
518-55	MISC	-	-	-	-	-	-		
<b>TOTAL 18-AIRPORT</b>		<b>31,580</b>	<b>38,670</b>	<b>74,972</b>	<b>52,728</b>	<b>52,728</b>	<b>52,728</b>		
<b>TOTAL REVENUES</b>		<b>31,580</b>	<b>38,670</b>	<b>74,972</b>	<b>52,728</b>	<b>52,728</b>	<b>52,728</b>		
<b>18-AIRPORT</b>									
618-201	OPERATING SUPPLIES	8	145	500	338	338	338		
618-203	GENERAL MAINTENANCE	940	18,652	25,000	519	519	519		
618-205	UTILITIES	3,735	3,409	2,800	1,721	1,721	1,721		
618-207	TML INSURANCE	3,030	3,559	3,031	3,130	3,130	3,130		
618-208	TREATMENT CHEMICALS	-	-	200	-	-	-		
618-211	LEGAL FEES	-	-	-	-	-	-		
618-213	PROFESSIONAL FEES	72	605	500	5,000	5,000	5,000	COMPUTER FEES	
618-215	CREDIT CARD CHARGES	371	661	657	199	199	199		
618-300	FUEL AVIATION	7,275	9,342	6,500	6,500	6,500	6,500		
618-306	VEHICLE MAINTENANCE	-	-	-	-	-	-		
618-501	CAPITAL IMPROVEMENTS	-	7,350	35,000	50,000	50,000	50,000		

STAFF RETENTION  
PD SALARIES CONSISTENT WITH MCSO; PW SALARIES BUMPED \$1 TO \$2

	2019-2020		2020-2021	2021-2022	2022-2023			VOTER APPROVAL TAX RATE: .8416655	NEEDED SAVINGS
	ACTUAL	ACTUAL	ACTUAL	CURRENT	REQUESTED	VOTER APPROVAL	PROPOSED		
				BUDGET	BUDGET 22-23 DEPT HEAD	BUDGET	BUDGET		
TOTAL 18-AIRPORT	15,431	43,723	43,723	74,188	67,407	67,407	67,407		
TOTAL EXPENDITURES	15,431	43,723	43,723	74,188	67,407	67,407	67,407		
REVENUE OVER/(UNDER) EXPENDITURES	16,149	-5,053	-5,053	784	-14,679	-14,679	-14,679	BALANCE WITH THIS YEAR'S CARRY FORWARD	



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**FY 2023 BUDGET  
ROCKDALE MUNICIPAL DEVELOPMENT DISTRICT**

**PRINCIPAL OFFICIALS AND ACKNOWLEDGEMENTS**

**RMDD BOARD OF DIRECTORS**

Nathan Bland – Board President  
Denise Wallace – Board Secretary  
Jason Barcak – Board Treasurer  
John King – Board Member  
Dr. Denise Monzingo – Board Member  
Brian Wallis – Board Member  
Joyce Dalley – Board Member

**ECONOMIC DEVELOPMENT DIRECTOR  
James P. Gibson, CEcD MEDP**

**EXECUTIVE ASSISTANT  
Shanna Johnson**

**CITY OF ROCKDALE**

City Council Members

Brett Boren – Mayor  
Lin Perry – Mayor Pro Tem – West Ward  
Denise Wallace – East Ward  
Scott Starnes – East Ward  
Brad Caffey – West Ward  
Esme Olivares – East Ward  
Kyle Walker – West Ward

City Manager  
Barbara Holly

City Secretary  
Terry Blanchard

City Finance Director  
Roxanne Proudley





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**FY 2023 BUDGET**  
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**ROCKDALE MUNICIPAL DEVELOPMENT DISTRICT**  
**VISION AND VALUES STATEMENT**

**Vision Statement**

The Rockdale Municipal Development District will be the premier economic development organization in the Central Texas region that helps businesses and residents prosper.

**Values Statement**

**Stability.** The Rockdale Municipal Development District will be an organization that is financially stable by producing a balanced budget, engaging in long-term financial planning, and being prudent stewards of public funds. The MDD will be operationally secure by establishing sound financial and internal control policies and governance structures. The MDD will also carefully manage and consider the risks (operational and financial) inherent in managing an economic development organization.

**Transparency.** The Rockdale Municipal Development District will share all available information willingly and openly.

**Operational Excellence.** The Rockdale Municipal Development District will follow current economic development best practices. The RMDD will strive to execute our mission to the best of everyone's ability. Any work product will be of the highest quality for our best efforts.

**Innovation.** The Rockdale Municipal Development District will be engaged in continuous learning. This learning will inspire everyone involved with the RMDD to uniquely approach problems.

**Tenacity.** The Rockdale Municipal Development District will not give up until our mission is complete.

**Inspiring.** The Rockdale Municipal Development District will be thought leaders for other community leaders and the broader business and economic development community.

**Collaboration.** The Rockdale Municipal Development District will openly and eagerly work as a resource with other economic development entities and local business and community organizations to help them achieve their goals.

**Planning.** The Rockdale Municipal Development District will view its work and actions in terms of a long range effort. This will include creating viable and realistic strategic plans that will secure the enduring success of the community.



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Date: June 27, 2022

To: Rockdale Municipal Development District Board of Directors  
Rockdale City Council Members

From: James P. Gibson, Jr. CEcD MEDP

Subject: FY 2023 RMDD Budget Transmittal Letter

On behalf of the Rockdale Municipal Development District, I am pleased to submit this Fiscal Year 2022-2023 (FY 2023) Budget. This budget book is intended to provide a significant level of detail in the RMDD's budget in a transparent manner and accomplish the four recognized purposes of a budget.

- Budget as a Financial Document – provide thorough financial information about the composition, historic performance, and current assumptions about revenue streams and expenditures to be clear in how the RMDD acts as a fiscal steward over the public funds it is entrusted.
- Budget as a Planning Document – describe the methods in which the RMDD will achieve its goals through ongoing operational service, special programs, and capital projects.
- Budget as a Policy Document – define the policies that guide the management of the RMDD. Whether they are explicit like the Purchasing, Investment, Debt, Fund Balance Policies, or a description of choices that guide financial decisions.
- Budget as a Communication Tool – summarize information in an understandable format for public consumption and explanation of choices and options made by the RMDD.

Each budget year tends to adopt a certain theme or element that creates a particular personality. Following a leadership change in 2021, the FY 2022 theme could be described as improving/enhancing governance. The theme for FY 2023 could be described as setting the community up for anticipated growth.

Planning for Rockdale's future is an exercise that can only happen once – it is incumbent that the City and RMDD get the planning right. This budget seeks to work with the City to develop a Parks, Open Space, and Trails (POST) Master Plan; a future land use-growth corridor Plan, and a utility assessment. A leading component of this effort is the establishment of a Community Vision Statement, an effort that seeks to explore questions such as “What kind of community does Rockdale want to be in 30 years?”, “What in the community is sacred and should not be changed?”, and “What elements of the community can be changed?” This visioning exercise is meant to carry over into a community branding study which will then be used to develop a community marketing plan. Staff will take this and other data points to create a strategic economic development plan.



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The RMDD is in an excellent financial position with nearly six months of financial reserves and receiving record sales tax allocations. The RMDD's financial forecast shows that there are no structural or incoming deficits in the future. The FY 2023 Budget is modest – the largest expenses coming from plan development.

Great things are going to happen in Rockdale and the RMDD is excited to be on the leading edge of change as the community transitions away from being a sleepy railroad town to a Central Texas community of choice.



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## FY 2023 BUDGET BUDGET USER GUIDE

The Budget User Guide provides foundational knowledge for the reader to gain a deeper understanding of the Rockdale Municipal Development District's budget. This section is organized under the following topics:

Basis of Budgeting. This section defines the RMDD's fund, its function, which method of accounting and budgeting it uses.

Budget Format. This is a description of how the RMDD's budgetary information is presented to the reader.

Budget Formulation and Development Process. Creating the RMDD's annual budget is an involved process with many different parts. This section provides an overview of the budget development process. A calendar of key budgetary milestones is provided.

Budget Management. Once the budget is adopted, there are certain activities that occur to ensure the RMDD stays within its budget. This section describes some operational detail on how the RMDD manages its finances.

### **BASIS OF BUDGETING**

The Rockdale Municipal Development District annual budget is prepared consistent with Generally Accepted Accounting Principles (GAAP). A basis of accounting refers to the point in time where revenues and expenditures are recognized in the RMDD's financial system and statements.

The RMDD uses the modified accrual basis of accounting, where revenues are recognized when they become available and liabilities when they are incurred.

Some exceptions to the modified accrual basis are as follows:

- Capital outlay and expenditures are capitalized and recorded as assets on a GAAP basis (if the threshold is met), but expenses annually on the budgetary basis. The budgetary method provides a more accurate description of the actual capital outlays made and planned during the year.
- Any depreciation expense that is now show in the budget as any applicable capital outlays are expressed as expenses in the budget.
- The budgetary basis does not show the value of employee leave balances that are recorded as a liability on the RMDD's balance sheet in the audit report.



- 
- The budget includes debt principal payments as budgetary expenditures. However, in the RMDD’s audit report, debt principal payments are treated as a reduction from the associated liability.

## **BUDGET FORMAT**

The budget format for the FY 2023 Budget is enhanced to present more information than prior budgets.

### Financial Format

The information included in the budget is organized into columns (financial data over time) and budget units. The financial information contained in the budget is as follows:

**FY 2020 Actual.** Actual revenues, expenditures, and fund balances recorded for the period ending September 30, 2020

**FY 2021 Actual.** Actual revenues, expenditures, and fund balances recorded for the period ending September 30, 2021.

**FY 2022 Adopted Budget.** The budget as approved and amended by the RMDD Board – and approved by the Rockdale City Council – for the current fiscal year ending September 30, 2022, including revenues, expenditures, and fund balances.

**FY 2022 Estimate.** Estimated revenues, expenditures, and fund balances recorded for the period ending September 30, 2022. The estimate is calculated as of June 30, 2022.

**FY 2023 Proposed.** Budgeted amounts for each category for the fiscal year ending September 30, 2023.

### Prime Accounts

A prime account is a line item which gives a sub-total amount to revenue or expense accounts of a similar nature. For example, all accounts associated with personnel costs are sub-totaled to “Personnel Services”. This budget employs the following prime accounts.

**Personnel** – All costs associated with RMDD employees, including salary/wages, retirement contributions (TMRS), health insurance, Social Security, workers compensation, unemployment insurance, etc.

**Board of Directors** – All costs associated with providing training and meeting expenses for the RMDD Board of Directors.

**Economic Development** – All project costs associated with the economic development mission of the Rockdale Municipal Development District.

**Community Marketing** – All costs associated with marketing and advertising Rockdale.



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**Training and Development** – All costs related to staff professional development.

**Contractual Service** – All other costs associated with the management of the RMDD.

**Supplies** – All costs related to supplies required by the RMDD.

**Maintenance** - All costs related to the maintenance and operation of the RMDD office building.

**Debt** – All costs related to the management of the RMDD's debt instruments.

## **BUDGET FORMULATION AND DEVELOPMENT PROCESS**

Each year, the Rockdale Municipal Development District is required by its by-laws to adopt a balanced budget where revenues are greater than or equal to expenditures. The RMDD's budget book serves as a guide for implementing Rockdale's economic development plan. The budget contains general information regarding Rockdale's strategic economic development plan, financial projections for the next five years, objectives to achieve, and major accomplishments.

### Budget Pre-Planning

The RMDD's fiscal year runs from October 1 through September 30. In the middle of March, RMDD staff begin developing a mid-year budget review and estimate. This estimate informs the development of the annual Financial Forecast, a five-year projection into the future that evaluates the interplay between growth in sales tax revenue, personnel costs, debt obligations, outstanding project commitments, operational costs, and fund balance projections.

In mid-Spring of each year, the RMDD Board of Directors reviews the Strategic Plan and Annual Action Plan, accomplishments made toward the plan, aspects of the plan that need review or alteration, and if there are desires for new initiatives.

The Board's feedback is directed to the RMDD staff who begin work creating the annual revenue budget in mid-April.

### Budget Development and Adoption

An update of the annual action plan and draft version of the budget is prepared and presented to the RMDD Board in May for the Board's review. The Board then deliberates the budget in June and adopts it in July. The budget is then transmitted to the City of Rockdale for the August City Council budget workshop. The RMDD budget is a component part of the City of Rockdale's budget which is adopted in September.

The new budget goes into effect October 1.



**BUDGET CALENDAR**

Date	Action
March 2022	Staff prepares FY 2022 Budget Estimates and Financial Forecast
March 28, 2022	RMDD Board holds first budget workshop
April 25, 2022	RMDD Board reviews Goals
May 28, 2022	RMDD Board reviews draft FY 2023 Budget
June 27, 2022	RMDD Board makes final draft FY 2023 Budget review
July 25, 2022	RMDD Board approves FY 2023 Budget and recommends approval to Rockdale City Council
September 12, 2022	Rockdale City Council approves its annual budget, inclusive of the RMDD FY 2023 Budget

**BUDGET MANAGEMENT**

The RMDD Board is presented with monthly revenue and expense reports which contain the current year’s budget, the current month’s spending, any outstanding encumbrances, the year to date total, and remaining available budget. The RMDD’s purchase order system assists the Board and staff with managing the budget. Please reference the RMDD’s Purchasing Policy in the Appendix for more information about the purchasing process.

Budget Transfers

As the fiscal year progresses, unanticipated situations may arise that could affect the budget. Items that require a simple transfer from one account to another within the RMDD budget that would not affect the total budget, can be made upon the Economic Development Director’s request and approval by the Board President. The RMDD’s Financial Policies, included in the Appendix, provide more information about this process.

Budgetary Reporting

Each month, RMDD staff prepare a revenue and expense report for the Board of Directors. Staff also prepares a cash & investment report which reflects the RMDD’s cash position and change throughout the fiscal year; and, staff prepares a project report which deducts projects and obligations from the stated cash position.

Audit

At the close of each fiscal year, the RMDD conducts an independent audit from a qualified CPA firm licensed by the State of Texas. While the audit process examines the RMDD’s books, it also studies the RMDD’s financial processes, internal controls, and compliance.





## **BALANCED BUDGET**

According to the RMDD's by-laws, it shall be the responsibility of the Economic Development Director to submit a balanced budget to the Board of Directors. It is the responsibility of the Board of Directors to submit a balanced budget to the Rockdale City Council. A balanced budget is defined as one where revenues are greater than or equal to expenditures.

## **FOR MORE INFORMATION**

The budget document summarizes and condenses a substantial amount of information. However, more detailed information may be needed or further explanation required. In these instances, citizens and users may contact the Rockdale Municipal Development District office at 512/446-2111 with questions. The RMDD office is open Monday through Friday from 8:00 am to 5:00 pm.

For additional information about the Rockdale Municipal Development District, to download important forms and applications, and to view meeting agendas and minutes, please visit the RMDD website at [RockdaleMDD.org](http://RockdaleMDD.org)



## **FY 2023 BUDGET**

### **ROCKDALE MUNICIPAL DEVELOPMENT DISTRICT**

#### **BUDGET PHILOSOPHY**

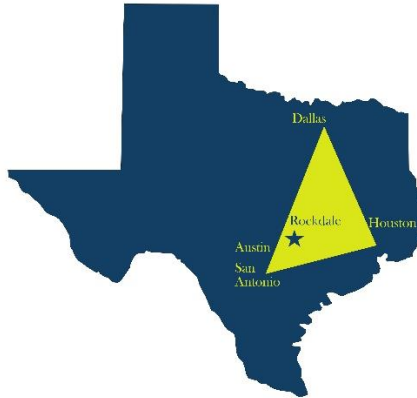
The Rockdale Municipal District Board of Directors adopts a spending and revenue plan to fund services for the Citizens and businesses of Rockdale. Over the long term, the Board seeks to make revenue and spending decisions operate within established principles or philosophical foundations. These values provide guidance for staff in developing the budget.

1. To link comprehensive and strategic plan components to the annual operating budget.
2. The long-term financial stability of the organization.
3. The alignment of organizational priorities to focus efforts on those projects that will affect long term growth of the City. These projects include:
  - a. Planning projects that establish a smooth long-term community growth pattern.
  - b. Quality of life projects that seek to make Rockdale a community of choice.
4. Maintaining competitive pay and benefits for RMDD employees.
5. The maintenance of financial reserves to a targeted level which ensures the RMDD has sufficient cash to continue operations through a short-term income disruption.
6. Continue to be good stewards of the public's funds by keeping a balanced budget where expenditures do not exceed revenues.



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**FY 2023 BUDGET**  
**PROFILE OF ROCKDALE, TEXAS**



Although the FY 2023 Budget is primarily a financial document, it is also an opportunity to acquaint the reader with some of the history, highlights, facilities, and economy of Rockdale, which make it a great place to visit, live, work and do business.

**City Government**

The City of Rockdale operates under a Home Rule Charter with a Council-Manager form of government. The governing body, the Rockdale City Council, is composed of a Mayor and six council members, three members each represent East Ward or West Ward. The Mayor and Council members serve staggered three-year terms. The Mayor and Council are responsible for casting a vision and direction for the city, enacting legislation in the form of ordinances and resolutions, adopting and amending budgets, making appointments to city boards and commissions, and determining the general policies of the City.

**Rockdale Municipal Development District**

The Rockdale Municipal Development District serves as the economic development arm of the City. The RMDD is authorized under Chapter 377 of the Texas Local Government Code and is governed by a seven-member Board of Directors, which serve staggered two-year terms. The Board selects from among its members the offices of Board President, Vice-President, Secretary, and Treasurer. The Board is responsible for hiring and supervising an Economic Development Director. The RMDD collects a one half cent sales tax collected on each taxable purchase in the City and extra-territorial jurisdiction (ETJ) of Rockdale.



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## History of Rockdale

Rockdale, Texas, is located at the intersection of US Hwys 79 and 77, situated perfectly in the center of the major markets of Austin/Round Rock, Bryan-College Station, and Temple/Waco. Rockdale was originally established as a railroad community as the International-Great Northern Railroad was laying the line from Austin to Hearne. The sale of town lots occurred on September 3, 1873 after B.F. Ackerman, George Green, and Frank Smith sold 400 acres to the railroad. The new town was named by Mrs. B.F. Ackerman for a nearby large rock which was twelve feet high. Rockdale was incorporated in 1878 and quickly became a shipping and supply point for area farmers to deliver their goods for transport to market.

Shallow lignite coal was discovered in the area in the 1890's and the town received an additional economic boost, which also resulted in more railroad traffic in the area. In the 1920's, oil was discovered in the area and the widespread adoption of oil as a fuel source quickly displaced the demand for coal.

In the early 1950's, the Aluminum Corporation of America (ALCOA) established an aluminum smelting facility outside of Rockdale to take advantage of the local coal deposits. This new industry revitalized the local economy and attracted many new residents.

Eventually, two power plants were constructed adjacent to the ALCOA facility and the industrial complex provided most of the employment opportunities for the area. In 2008, the ALCOA smelting plant closed and in 2012, the power plant ceased operations. The result was that all of the job opportunities and tax base disappeared.

Things began to turn around for Rockdale in 2016 when BitMain, a Chinese crypto currency miner, announced that it was going to lease the former ALCOA plant and convert it into a BitCoin mining operation. In late 2019, American company Whinstone announced that it was going to construct a new BitCoin mining facility adjacent to the former ALCOA plant. In October 2021, the 31,000 ALCOA property was sold to an industrial development firm.

In the early 2020's, there were a host of large industrial locations and expansions in the Austin, Texas MSA. This increased demand for real estate started to spill over into Rockdale and Milam County. In late 2021, Samsung announced that it selected Taylor, Texas, (30 miles west of Rockdale) as the site for a large semiconductor chip manufacturing plant that looks to create at least 1,600 direct jobs. This further contributes to spillover effects that are driving demand for real estate in Rockdale.

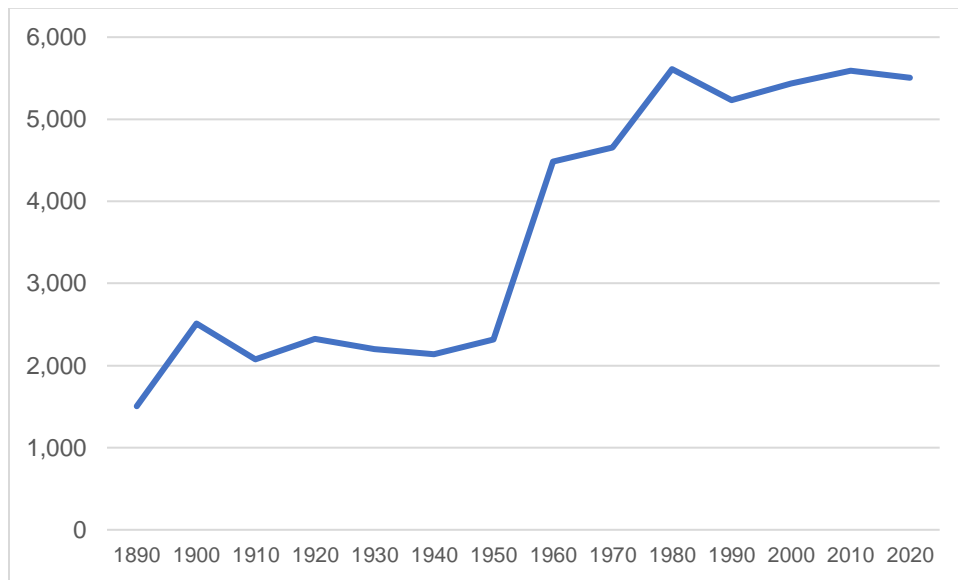


## Rockdale Economy

This section is intended to provide a brief snapshot of the Rockdale and Milam County economy. The topics discussed will be population, the size of Milam County's economy as measured in Gross Domestic Product (GDP), the size of the labor force, the number of job opportunities, and the unemployment rate.

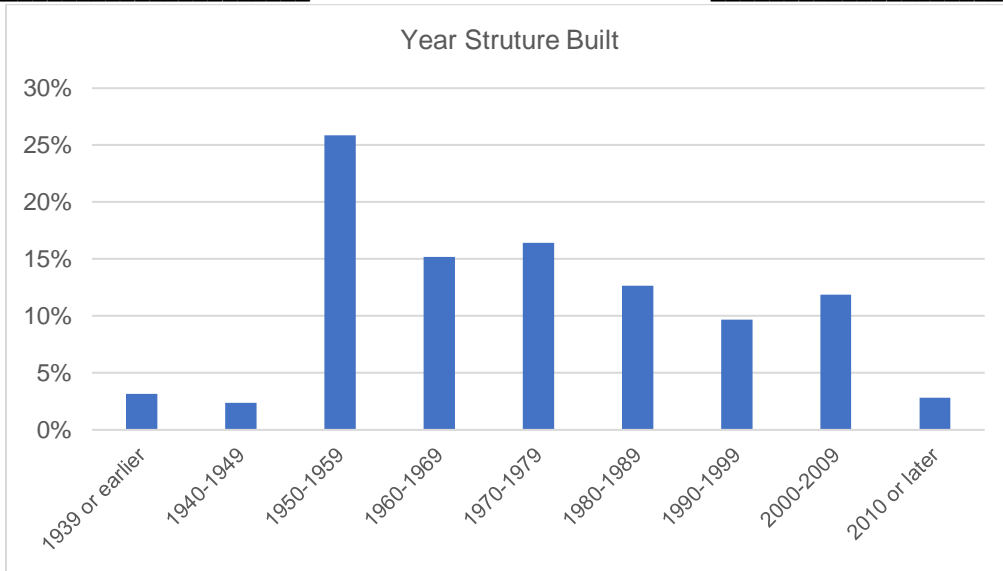
### Population

The population of Rockdale went through a dramatic change in the 1950's and 1960's and has essentially plateaued since the 1980's. As graph 1 illustrates, one can see this population trend.

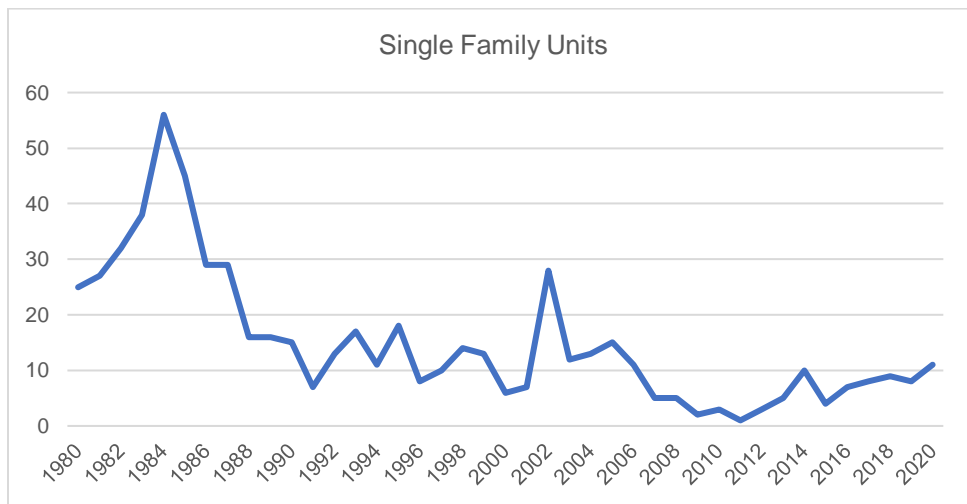


Graph 1 – US Census Population figures for Rockdale, Texas  
Source: Texas State Historical Association. [www.tshaonline.org](http://www.tshaonline.org)

This pattern can be corroborated by exploring the patterns of housing construction and age of the local housing stock.



Graph 2 – Age of Rockdale Residential Structures  
Source: ESRI Business Analyst



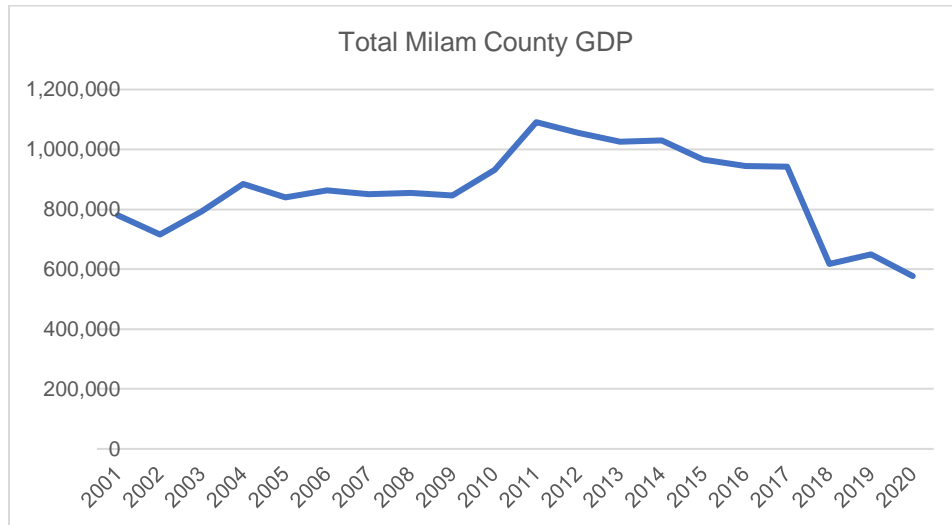
Graph 3 – Rockdale Residential Building Permits Issued  
Source: Texas A&M Real Estate Research Center

### Size of the Economy

Gross Domestic Product (GDP) is the sum of all the goods produced and services consumed within a particular economy for a given time. It is considered to be the best measurement for the size of an economy. The Bureau of Economic Analysis (BEA) releases annual calculations for GDP by County; this therefore becomes the best available tool to measure the size of Milam County's economy.



Milam County's economy peaked in 2011, following the final closures of the ALCOA and power plant facilities. Since then, the size of the economy has nearly halved, shrinking 47% in ten years.

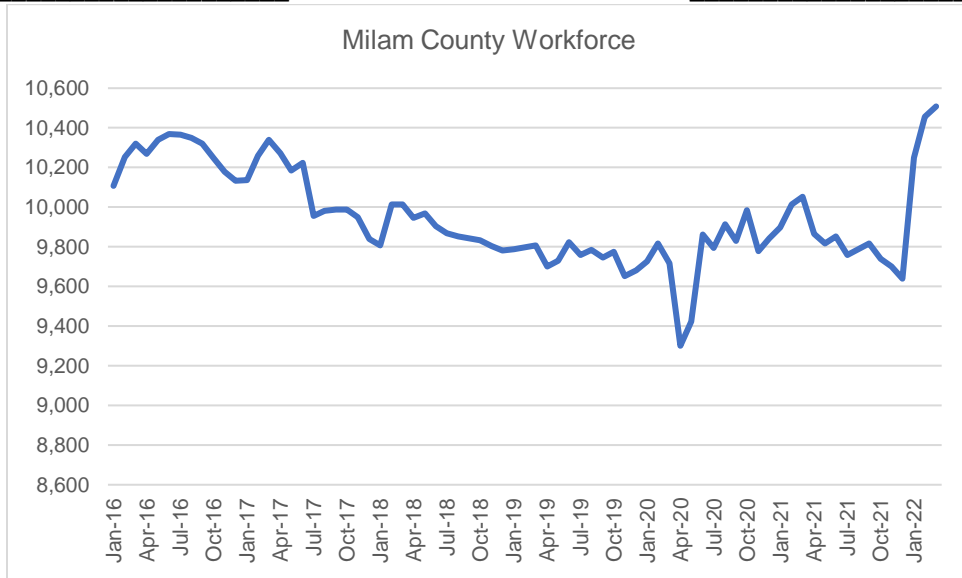


Graph 4 – Milam County GDP  
Source: Bureau of Economic Analysis

### Labor Force, Job Opportunities, and Unemployment Rate

Special attention needs to be made to the analysis of the local labor market as the RMDD is charged with helping to create employment opportunities in Rockdale. This can be accomplished by examining trends regarding the size of the Milam County labor force, the number of job opportunities in the County, and unemployment rate trends.

Milam County's labor force, or the number of residents who are actively participating (either working or actively seeking work) in the labor market, has been in a steady decline since January 2016. However, this figure has taken a large upswing in 2022 as a result of the nationwide tight labor market. The active workforce has exceeded 10,000 people and is the largest it has been since September 2010.



Graph 5 – Milam County Workforce  
 Source: Local Area Unemployment Statistics. TexasLMI.com

The number of job opportunities in Milam County also has an interesting pattern. From January 2000 to 2009, the number of jobs were fairly stable. This period represents the time prior to the closing of ALCOA and the power plants. There is a decline following the closures which then levelled off to another plateau. One can clearly observe the dip in early 2020 as a result of COVID. But at the far right of chart 6, one can see an uptick in the number of jobs in Milam County. This figure has exceeded the 10,000 job threshold – the last time there were this many jobs in Milam County was December 2009, shortly after the facility closures.





Graph 6 – Milam County Employment  
 Source: Local Area Unemployment Statistics. TexasLMI.com

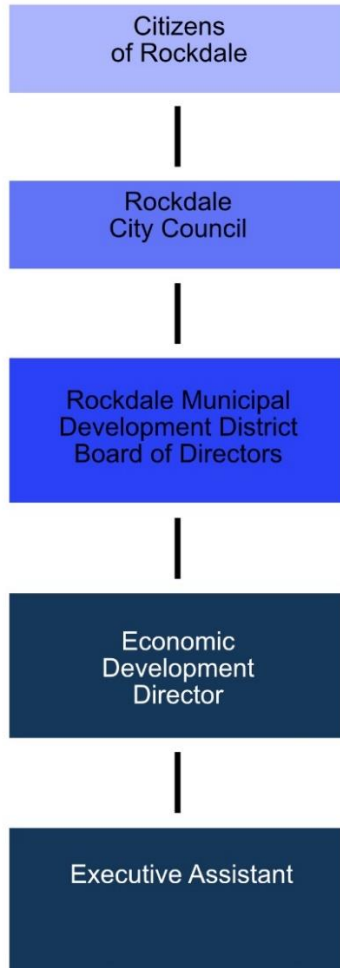
The final metric to analyze is the Milam County unemployment rate, which recently (March 2022), fell below 4%, representing the lowest rate since April 2008. This figure is important for two reasons. The first being that April 2008 was near the point where ALCOA announced the closure of its aluminum facility. And, second, that if 5% unemployment is considered to be “full-employment”, then Milam County is in a tight labor market.

**Summary**

In summary, the data points indicate that the Rockdale local economy is healthy, albeit rather constricted and primed for growth. Direct funding for the organization is a reflection of the local economy and the capacity to capture taxable sales. This pent-up economic activity can result in greater revenues for the RMDD if more residents locate to Rockdale which encourages the opening of more retail outlets.



ORGANIZATIONAL CHART



STAFFING CHART

Job Title	FY 2022	FY 2023
Economic Development Director	1	1
Executive Assistant	1	1
<b>Total</b>	<b>2</b>	<b>2</b>



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**FY 2023 BUDGET  
ROCKDALE MUNICIPAL DEVELOPMENT DISTRICT**

**STRATEGIC PLAN**

In 2018, the Rockdale City Council adopted its updated Comprehensive Plan, and economic development was included in Section 4.

**GOALS AND OBJECTIVES**

**GOAL 4:** Promote, formulate and guide development initiatives that contribute to expanding the local tax base and providing a diversified economy, while enhancing the quality of life in Rockdale.

*Objective 4.1:* Provide economic initiatives that will encourage the improvement of existing businesses and the establishment of new businesses that would benefit the community.

*Objective 4.2:* Provide consistency and stability for nonresidential development in order to strengthen the economic base of the City.

*Objective 4.3:* Promote Rockdale as a desirable location for new and existing businesses and development.

*Objective 4.4:* Endeavor to make local taxes and services regionally competitive.

*Objective 4.5:* Identify and pursue the types of businesses that allow the City of Rockdale to be more self-sustaining and take advantage of existing commercial and recreational facilities.

*Objective 4.6:* Increase the City tax base and provide new jobs by implementing programs that encourage retail, commercial and industrial development.

*Objective 4.7:* Provide the necessary studies required to help identify and attract the types of businesses the City needs.

*Objective 4.8:* Provide the necessary studies required to help identify and attract the types of nonresidential development that takes advantage of existing commercial / recreational facilities.

*Objective 4.9:* Provide and/or attract vocational and/or higher academic institutions for continuing education of post-high school citizens. Rockdale has a high graduation rate for high school, but a low rate for higher continuing education or college.

Appropriate nonresidential development will benefit Rockdale by building the tax base while both diversifying the economy and improving its quality of life. The underlying expectation is that as new sources of tax revenue are developed tax rates will hold constant or trend lower. By adding jobs, economic development also contributes to greater residential property tax revenue. Economic development should be planned to be consistent with the needs of the community including citizens' quality of life. Preventing nuisances (e.g., noise, odor) and environmental degradation associated



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with new development is extremely important to the City. It is the intent of the city plan that environmentally disruptive businesses would not be solicited, and would be considered less-favorable growth in the city plan. Economic development actions should encourage growth of businesses which support the local tax base for City and school services, but also enhance quality of life. With effective planning it is possible to attract good-neighbor businesses to the City.

Subsidization of business is not intended in the plan, as this is not a sustainable policy. Any financial incentives must be linked to known and measurable benefits showing a financial feasibility from the perspective of the City. Whether recoupment of these incentives is from direct or indirect means, it should be understood before making any economic development investment. Proper due diligence is expected to ensure the promises made will be kept and that the City receives the anticipated benefits of economic development.

There are several organizations/business groups that are stakeholders in the economic development of the City. They are Banks/Lending Institutions, Brokers and Realtors, Rockdale Chamber of Commerce, City of Rockdale, Developers, Rockdale Downtown Association, Rockdale Historical Society and Milam County Historical Commission, Rockdale Hospital District, Rockdale Independent School District, Landowners, Local Businesses and Non-Profit Organizations, the Media, Milam County, Rockdale Municipal Development District, State of Texas and the Workforce Development Center.

#### 4.5 RECOMMENDATIONS

1. Proactively evaluate economic development opportunities to ensure quality economic development decisions.
2. Identify data and information resources to evaluate economic development opportunities.
3. Evaluate alternative comprehensive funding strategies and appropriate performance measures for the use of economic development funds.
4. Encourage the development of a consistent incentive policy between the City and County for economic development.
5. Identify and locate and recruit appropriate retail, service businesses and light commercial businesses that would be appropriate for Rockdale and the industrial park.
6. Leverage opportunities for quality of place and tourism.

Aspects of the Strategic Plan were used to create the Annual Action Plan and Goals.



**FY 2023 BUDGET**  
**REVENUE**

The Rockdale Municipal Development District is funded by the collection of a half-cent sales tax on all taxable goods and services inside the City of Rockdale and its Extra Territorial Jurisdiction (ETJ). This is unlike the City of Rockdale, which derives its revenue from multiple streams.

**Sales Tax Composition**

It would be an incomplete thought to assume that only retail sales are taxable transactions under Texas law. A broad array of transactions across multiple industries make up the sales tax allocated to the RMDD. The State of Texas Comptroller of Public Accounts provides information to the RMDD detailing where sales taxes are generated. The data set begins in January 2020 and runs through May 2022, providing insight into sales tax generated by industrial classification code. Table 2 provides the percent of receipts by industry code for the given fiscal year.

NAICS Codes		2020	2021	2022
100000	Agriculture, Forestry	0.0%	0.0%	0.0%
200000	Mining, Utilities, Construction	8.7%	3.7%	12.0%
300000	Manufacturing	1.9%	2.7%	2.0%
400000	Wholesale/Retail Trade	60.0%	63.3%	62.2%
500000	Finance, Real Estate, Profess.	13.4%	13.4%	6.3%
600000	Education	0.2%	0.0%	0.4%
700000	Accommodations & Food	14.2%	15.1%	14.9%
800000	Other	1.1%	1.4%	1.6%
900000	Public Admin	0.6%	0.4%	0.6%

Table 2 – Percentage of Sales Tax Received by Industrial Classification  
Source: Texas Comptroller of Public Accounts

Most of Rockdale’s sales tax revenue does generate from retail sales, however a significant portion (an additional 27%) comes from local restaurants and utilities meaning that nearly 90% of Rockdale’s sales tax comes from these three industrial sectors.

Finally, the sales tax data is able to reveal how much of Rockdale’s sales tax is generated from local merchants. Table 3 provides summary information that shows over 70% of Rockdale’s total sales tax comes from local vendors and that a declining percentage of retail sales come from local retailers. This can be explained by the effects of online shopping.



	Local	Total	Percent Local	Local Retail	Total Retail	Percent Local Retail
2020 Average	26,230	36,610	71.6%	17,779	21,969	81%
2021 Average	30,182	42,872	70.9%	19,635	25,357	78%
2022 Average	31,914	43,695	74.3%	20,751	27,178	76%

Table 3 – Sales Tax Collections by Geography  
 Source – Texas Comptroller of Public Accounts

### Sales Tax Collection History

The RMDD’s sales tax collection history has been stable but has recently experienced growth, which is indicative of greater economic activity within the District. Between Fiscal Year’s 2016, 2017, and 2018, sales tax allocations were essentially flat, declining 1.1% and then 0.5%. Since Fiscal Year 2019, the RMDD’s allocations have been growing. Please reference table 4 for additional detail.

Year	Total	Percent Change
FY 2016	377,926	
FY 2017	373,736	-1.1%
FY 2018	372,049	-0.5%
FY 2019	391,671	5.3%
FY 2020	431,397	10.1%
FY 2021	475,038	10.1%
FY 2022	500,000	5.3%
FY 2023	510,000	2.0%

Table 4 – RMDD Sales Tax Collection History

For Fiscal Year 2022, a conservative estimate is that the RMDD will receive a total sales tax allocation of \$500,000.

### Sales Tax Projections

To complete a financial forecast of the RMDD, a simple 2% increase was applied to the prior year. This is graphically shown in Chart 7 below.

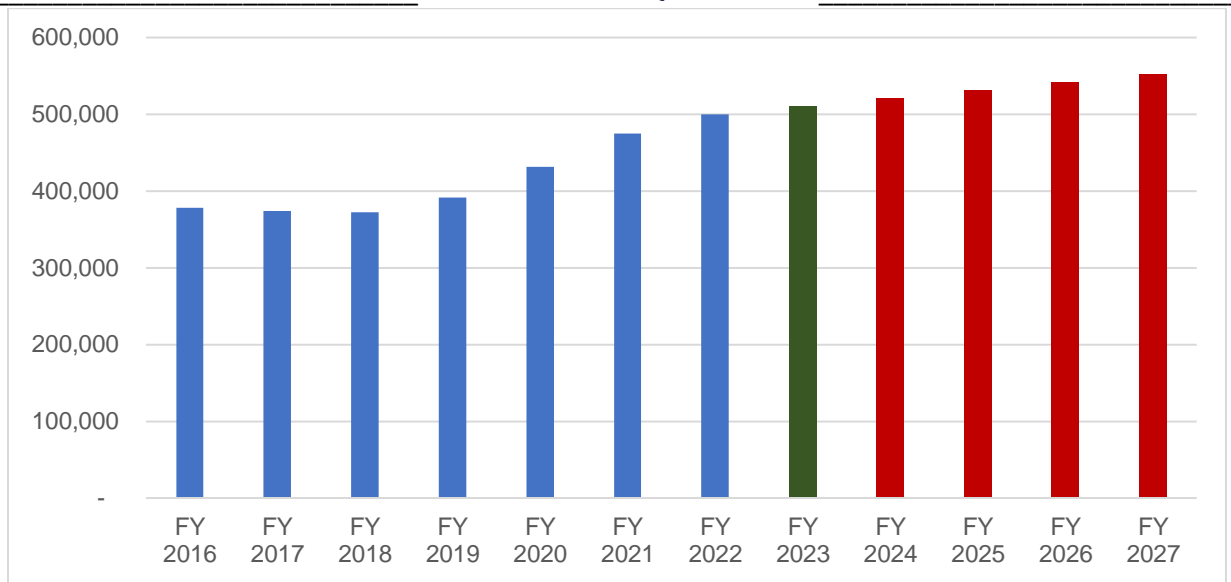


Chart 7 – Projection of RMDD Sales Tax Revenue FY 2016 – FY 2027

A sales tax revenue figure of \$510,000 is used for the FY 2023 Proposed Budget. This is a conservative 2% increase over the FY 2022 estimate of \$500,000.



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## FY 2023 BUDGET FINANCIAL FORECAST

The RMDD developed a formal process of considering a multi-year financial forecast. The Forecast's purpose is to look prospectively to anticipate problems and assess opportunities. This exercise allows the Board to plan future goals. Some issues addressed in the financial forecast are:

- **Fund Balance.** Ensuring the RMDD's fund balance and cash reserve position are such that it complies with the Fund Balance policy.
- **Revenue and Expense Policy.** Each year the Board reviews revenue levels in relation to proposed expenditures. The forecast allows for expenditures to managed over time.
- **Debt capacity and payment requirements.**

This forecast has been prepared to provide the following benefits for the RMDD Board and for City leaders:

1. Orchestrating policy decisions with long term implications.
2. Anticipating future fiscal conditions so that strategies can be developed and action implemented to correct, minimize, or counteract potential difficulties.
3. Assist the Board in operational planning.
4. Provide more accurate estimates of revenues and expenditures during the annual budget process.
5. Indicate to bond rating, financial institutions, and other interested parties that the RMDD has a systemic financial planning process in place.
6. Help the general public understand long-term costs associated with and implications of current and proposed RMDD and City plans.

### **Forecast Preparation**

A forecast is only one component of a financial planning program. The financial forecast, as presented, does not attempt to predict the future; current economic and regulatory conditions can be volatile, indicating the forecast is only as good as its' underlying assumptions. However, the forecast's true benefit is the potential for accuracy and the discussion and stimulated deliberation.

The RMDD uses three basic techniques to forecast revenue and expenditures: expert judgement, trend analysis, and incremental change. The expert judgement, also known as the 'best guess' approach, is used to project some revenues, specifically interest earnings and Other. Trend analysis assumes that revenues and expenditures are a function of linear factors, most often a function of time. Expenditures and revenues are also forecast using an incremental and deterministic model unless specifically noted. This assumes a constant level of services and programs offered by the RMDD. Personnel expenditures reflect expected cost of living adjustments and increases to volatile health insurance costs, yet does not





show any staffing increases. As mentioned in the Revenue section, sales tax revenues are expected to increase 2% each year in the forecast period.

### Forecast Analysis

Assuming that RMDD staffing remains constant, that sales tax continues grow at 2%, debt payments remain constant, and that there are no other major programs created, then the RMDD is structurally solvent through the forecast period.

Under these assumptions, the RMDD will expend 79%-67% of its annual revenues, resulting in increases to its Fund Balance. As an alternative, this forecast shows that the RMDD has some level of funding to engage in other one-time projects.

	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimate	FY 2023 Proposed Budget	FY 2024 Projected	FY 2025 Projected	FY 2026 Projected	FY 2027 Projected
<b>REVENUE</b>									
Sales Tax	431,397	475,038	497,500	500,000	510,000	520,200	530,600	541,200	552,000
Interest	3,732	2,206	1,600	1,700	1,600	1,600	1,600	1,600	1,600
Other	0	4,734	0	0	0	0	0	0	0
<b>Total</b>	<b>435,129</b>	<b>481,978</b>	<b>499,100</b>	<b>501,700</b>	<b>511,600</b>	<b>521,800</b>	<b>532,200</b>	<b>542,800</b>	<b>553,600</b>
<b>EXPENDITURES</b>									
Personnel	143,655	78,285	167,500	167,500	191,000	198,000	205,300	212,900	220,800
Board of Directors	1,753	163	3,500	3,500	2,700	4,000	4,000	4,000	4,000
Economic Development	167,147	52,872	265,000	265,000	205,000	85,000	85,000	20,000	20,000
Community Marketing	19,789	7,159	15,600	14,000	24,700	28,000	32,000	37,000	37,000
Training & Development	350	0	2,750	2,750	9,900	10,000	10,000	10,000	10,000
Contractual Service	16,483	61,766	29,150	28,400	15,000	14,900	14,900	14,900	14,900
Supplies	3,416	7,585	7,200	7,200	6,500	6,500	6,500	6,500	6,500
Maintenance	12,629	7,618	40,000	37,900	17,400	14,100	14,200	14,200	14,400
Debt Service	88,857	173,768	48,264	48,264	48,200	48,300	48,300	48,200	48,200
<b>Total</b>	<b>454,079</b>	<b>389,216</b>	<b>578,964</b>	<b>574,514</b>	<b>520,400</b>	<b>408,800</b>	<b>420,200</b>	<b>367,700</b>	<b>375,800</b>
<b>Unreserved Fund Balance</b>									
Beginning Fund Balance	367,773	348,824	441,586	441,586	368,772	359,972	472,972	584,972	760,072
Change in Fund Balance	(18,949)	92,762	(79,864)	(72,814)	(8,800)	113,000	112,000	175,100	177,800
Ending Fund Balance	348,824	441,586	361,722	368,772	359,972	472,972	584,972	760,072	937,872



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## FY 2023 BUDGET

### PRIOR YEAR ACCOMPLISHMENTS BY GOAL

#### Goal 1. Create and foster a transparent governance system

- Adopted policies to guide the MDD: General financial administration, fund balance, debt, purchasing, investment, travel
- Adopted MDD Vision and Values statement
- Adopted MDD Management Principles
- Implemented stronger internal controls
  - Migrated financial system to the City
  - City manages MDD books
- MDD Board approved FY 2022 Action Plan
- MDD retired 2013 bonds
- Completed FY 2020 and FY 2021 audits with clean reports
- MDD adopted Comprehensive Incentive Policy
- Completed detailed sales tax analysis

#### Goal 2. Establish planning and visioning processes to guide organizational thinking

- Completed the Communities as Start Ups process
- Completed a Community Assessment

#### Goal 3. Create robust MDD Board training and development program

- Created regular economic development Council/MDD Board education series

#### Goal 4. Community Engagement

- Partnered with the Rockdale Chamber to create a community Leadership program
- Enhanced the MDD's social media presence
- Made site visits to local employers

#### Goal 5. Community Redevelopment Initiatives

- Initiated the East Cameron Corridor/Bridge Park Visioning program

#### Goal 6. Business Development Activities

- Created and marketed offer packet for the FM 487 industrial park property
- Completed the Housing and Retail Market reports
- Attended real estate and retail trade shows
- Hosted site visit for Project Enterprise
- Worked Projects Yorktown and Armadillo
- Responded to prospect leads from the Governor's office

#### Goal 7. Professional Development and Growth

- Attended TEDC fall conference and IEDC Future Forum



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**FY 2023 BUDGET  
ROCKDALE MUNICIPAL DEVELOPMENT DISTRICT  
ANNUAL ACTION PLAN**

Based upon the tenets of the Strategic Plan, the Board approves an annual plan which represent the steps the Board will take within the current year to make progress on the Strategic Plan and, by extension, the City's Comprehensive Plan.

The Board has selected seven goals to give attention to in FY 2023. The goals and the particular action items are listed below.

**Goal 1. Create and foster a transparent governance system**

- A. Continue regular reporting to the MDD Board and City Council
- B. Develop detailed and transparent budget document
- C. Conduct FY 2022 MDD audit and receive clean audit report
- D. Develop full understanding of sales tax composition
- E. Evaluate and align MDD staff job descriptions to new vision and strategic plan
- F. Conduct annual staff evaluations

**Goal 2. Establish planning and visioning processes to guide organizational thinking**

- A. Community satisfaction/quality of life survey
- B. Community visioning development process
- C. Comprehensive planning process
- D. Community branding study and marketing plan
- E. Rockdale Parks Master Plan
- F. Rockdale strategic economic development plan
- G. Utility capacity/capability assessments along growth corridors

**Goal 3. Create robust MDD Board training and development program**

- A. Host various board group educational events - Lunch & Learns
- B. Encourage Board members to attend Texas Economic Development Sales Tax Workshops

**Goal 4. Community Engagement**

- A. Promote the Rockdale MDD as a professional, competent organization to our peers
- B. Engage with the regional and local development community
- C. Engage with chief community leadership
- D. Execute community leadership program
- E. Conduct biennial local business survey and incorporate results into strategic economic development plan
- F. Maintain active social media presence for the MDD



Goal 5. Community Redevelopment Initiatives

- A. Create and adopt community redevelopment incentive programs
- B. Complete the East Cameron Avenue Corridor Plan and Redevelopment Program

Goal 6. Business Development Activities

- A. Increase availability of housing stock in Rockdale
- B. Recruit retail and hospitality businesses
- C. Assist with marketing other industrial sites
- D. Develop relationships with site consultants and other economic development program allies
- E. Refresh the MDD website - per marketing plan

Goal 7. Professional Development and Growth

- A. Attend professional conferences
- B. Other trainings
- C. Other educational events



As part of the Annual Action Plan, specific budget requests and cost centers can be allocated to the individual goals, creating approximate dollar amounts for each goal

**Goal 1. Create and foster a transparent governance system**

Complete FY 2022 audit	5,000
Legal	1,000
<hr/>	
Subtotal	6,000
Personnel Allocation	31,500
Total - Goal 1	37,500

**Goal 2. Establish planning and visioning processes to guide organizational thinking**

Community visioning, branding, and marketing plan	40,000
Assist City with Comprehensive Plan	35,000
Utility assessments for other candidate areas	25,000
Parks Master Plan	40,000
Write economic development plan - staff	
<hr/>	
Subtotal	140,000
Personnel Allocation	42,800
Total - Goal 2	182,800

**Goal 3. Create robust MDD Board training and development program**

Continue lunch & learn programs	1,200
Board members to attend ED sales tax workshop and/or other trainings	1,000
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Subtotal	2,200
Personnel Allocation	33,500
Total - Goal 3	35,700

**Goal 4. Community Engagement**

Continue to host realtor and elected officials lunches	1,600
Conduct biennial community business survey	500
Chamber membership and sponsorship	850
<hr/>	
Subtotal	2,950
Personnel Allocation	34,500
Total - Goal 4	37,450

**Goal 5. Community Redevelopment Initiatives**

Façade grant	20,000
Community redevelopment initiatives - TBD	
Texas Downtown Association membership	200
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Subtotal	20,200
Personnel Allocation	12,500
Total - Goal 5	32,700




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**Goal 6. Business Development Activities**

Attend retail trade shows	2,200
Retail market report and relationship \$45,000 for 3 years	45,000
Other networking events - \$4,000	4,000
Community advertising	3,000
Shows/Conventions	3,450
Website	10,000
Austin Urban Land Institute	650
Debt - Industrial Park	48,200
<hr/>	
Subtotal	116,500
Personnel Allocation	26,600
Total - Goal 6	143,100

**Goal 7. Professional Development and Growth**

Economic development conferences and trainings	9,300
Memberships	1,100
<hr/>	
Subtotal	10,400
Personnel Allocation	9,600
Total - Goal 7	20,000

**Other Items**

Board meeting expense	1,500
Postage	200
Cell phone allowance	300
Subscriptions - Austin Business Journal & Rockdale Reporter	150
Insurance	1,200
Subscriptions - Office, Rackspace, etc.	3,300
Storage	600
Office Supplies	6,500
Repairs and Maintenance	11,300
Utilities	3,700
Janitorial	2,400
<hr/>	
Subtotal	31,150

**TOTAL FY 2023 RMDD BUDGET 520,400**



**FY 2023 BUDGET  
BUDGET OVERVIEW**

Budget Summary	FY 2020 Actual	FY 2021 Actual	FY 2022 Amended Budget	FY 2022 Estimate	FY 2023 Proposed
Revenues	<b>435,129</b>	<b>481,978</b>	<b>499,100</b>	<b>501,700</b>	<b>511,600</b>
Expenditures					
Personnel	143,655	78,285	167,500	167,500	191,000
Board of Directors	1,753	163	3,500	3,500	2,700
Economic Development	167,147	52,872	265,000	265,000	205,000
Community Marketing	19,789	7,159	15,600	14,000	24,700
Training & Development	350	0	2,750	2,750	9,900
Contractual Service	16,483	61,766	29,150	28,400	15,000
Supplies	3,416	7,585	7,200	6,500	6,500
Maintenance	12,629	7,618	40,000	37,900	17,400
Debt Service	88,857	173,768	48,264	48,264	48,200
<b>Total</b>	<b>454,079</b>	<b>389,216</b>	<b>578,964</b>	<b>574,514</b>	<b>520,400</b>
Unreserved Fund Balance					
Beginning Fund Balance	367,773	348,824	441,589	441,586	368,772
Change in Fund Balance	(18,949)	92,762	(79,864)	(72,814)	(8,800)
Ending Fund Balance	348,824	441,586	361,722	368,772	359,972
Reserve Requirement					65,225
Net Fund Balance					299,047

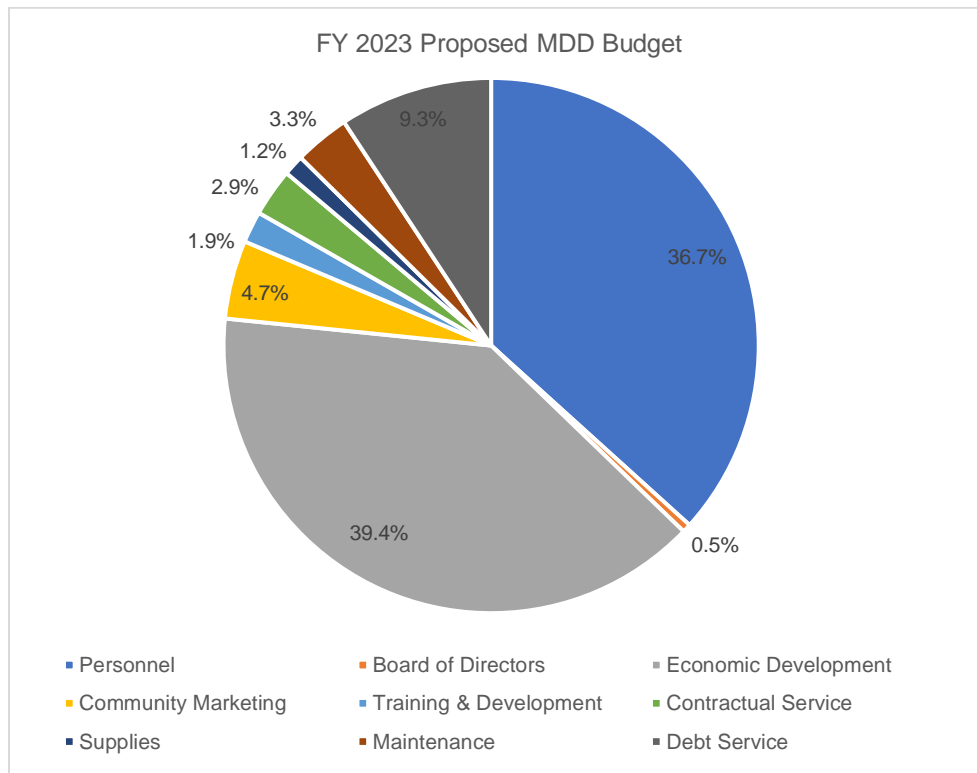
**FY 2023 Proposed MDD Budget By Goal**

Goal 1. Create and foster a transparent governance system	37,500	7.2%
Goal 2. Establish planning and visioning processes to guide organizational thinking	182,800	35.1%
Goal 3. Create robust MDD Board training and development program	35,700	6.9%
Goal 4. Community Engagement	37,450	7.2%
Goal 5. Community Redevelopment Initiatives	32,700	6.3%
Goal 6. Business Development Activities	143,100	27.5%
Goal 7. Professional Development and Growth	20,000	3.8%
Misc.	31,150	6.0%
<b>Total</b>	<b>520,400</b>	



**FY 2023 BUDGET  
BUDGET OVERVIEW**

Personnel	191,000	36.7%
Board of Directors	2,700	0.5%
Economic Development	205,000	39.4%
Community Marketing	24,700	4.7%
Training & Development	9,900	1.9%
Contractual Service	15,000	2.9%
Supplies	6,500	1.2%
Maintenance	17,400	3.3%
Debt Service	48,200	9.3%
<b>Total</b>	<b>520,400</b>	



Personnel	36.7%
Economic Development	39.4%
Debt Service	9.3%
Other	14.6%
<b>Total</b>	<b>100.0%</b>





**FY 2023 BUDGET  
BUDGET DETAIL**

	<b>FY 2020 Actual</b>	<b>FY 2021 Actual</b>	<b>FY 2022 Amended Budget</b>	<b>FY 2022 Estimate</b>	<b>FY 2023 Proposed Budget</b>
<b>REVENUE</b>					
Sales Tax	431,397	475,038	497,500	500,000	510,000
Interest	3,732	2,206	1,600	1,500	1,600
Other	0	4,734	0	0	0
<b>Total</b>	<b>435,129</b>	<b>481,978</b>	<b>499,100</b>	<b>501,500</b>	<b>511,600</b>
<b>EXPENDITURES</b>					
<b>Personnel</b>					
Salaries	108,580	0	124,000	124,000	146,000
COR Payroll Processing	0	0	500	500	500
Payroll Tax	7,489	0	14,500	14,500	15,300
Health Insurance	18,200	0	14,400	14,400	14,400
Retirement	9,386	0	13,900	13,900	14,600
Worker's Comp	0	0	200	200	200
<b>Subtotal</b>	<b>143,655</b>	<b>78,285</b>	<b>167,500</b>	<b>167,500</b>	<b>191,000</b>
<b>Board of Directors</b>					
Training	615	0	1,000	1,000	1,000
Other	75	0	1,000	500	200
Meeting Expense	1,063	163	1,500	1,500	1,500
<b>Subtotal</b>	<b>1,753</b>	<b>163</b>	<b>3,500</b>	<b>3,000</b>	<b>2,700</b>
<b>Economic Development</b>					
Projects		52,872			
Incentive Policy	0	0	4,500	4,500	0
Community Visioning/ Brand /Market. Plan	0	0	0	0	40,000
City Comp Plan	0	0	0	0	35,000
Community Parks Master Plan	0	0	0	0	40,000
Future Land Use/Growth Study	0	0	12,500	12,500	25,000
East Cameron Ave. Corridor Community Redevelopment Programs	0	0	109,000	109,000	0
Industrial Park	61,921	0	120,000	120,000	0
Retail Market Study	0	0	0	0	45,000
Façade Grants	10,020	0	20,000	19,000	20,000
TASA Grant Match	95,206	0	0	0	0
Rental Subsidies	6,588	0	0	0	0
<b>Subtotal</b>	<b>167,147</b>	<b>52,872</b>	<b>265,000</b>	<b>265,000</b>	<b>205,000</b>



<b>Community Marketing</b>					
Advertising & Promotions	4,690	700	500	500	3,000
Shows/Conventions/Conf	2,325	3,975	5,100	5,000	5,500
Meals & Entertainment	80	0	2,000	2,000	2,200
Prospect Host Expenses	405	0	0	0	0
Travel Expenses	9,257	0	4,000	4,000	4,000
Website	3,033	2,484	4,000	2,500	10,000
<b>Subtotal</b>	<b>19,789</b>	<b>7,159</b>	<b>15,600</b>	<b>14,000</b>	<b>24,700</b>
<b>Training &amp; Development</b>	<b>350</b>	<b>0</b>	<b>2,750</b>	<b>2,750</b>	<b>9,900</b>
<b>Contractual Service</b>					
Postage	136	110	200	200	200
Cell Phone Allowance	0	0	300	300	300
Dues & Membership	1,465	490	4,000	3,800	3,400
Insurance	1,193	2,482	1,200	1,200	1,200
Subscriptions	4,961	0	2,750	2,200	3,300
Storage	440	440	600	600	600
Professional Other	1,192	58,244	0	0	0
Legal	697	0	7,600	7,600	1,000
Accounting/Bookkeeping	6,400	0	12,500	12,500	5,000
<b>Subtotal</b>	<b>16,483</b>	<b>61,766</b>	<b>29,150</b>	<b>28,400</b>	<b>15,000</b>
<b>Supplies</b>					
Office Supplies & Equipment	3,416	7,585	7,200	7,200	6,500
<b>Maintenance</b>					
Phone & Internet	6,035	2,724	2,400	1,800	0
Repairs & Maintenance	1,923	1,455	31,500	30,000	11,300
Utilities	3,770	3,289	3,700	3,700	3,700
Janitorial	900	150	2,400	2,400	2,400
<b>Subtotal</b>	<b>12,629</b>	<b>7,618</b>	<b>40,000</b>	<b>37,900</b>	<b>17,400</b>
<b>Debt</b>					
Principal					
Series 2013 Bonds	35,099	121,716	0	0	0
Series 2016 Bonds	35,875	36,808	37,764	37,764	38,700
Interest Expense					
Series 2013 Bonds	5,511	0	0	0	0
Series 2016 Bonds	12,371	15,244	10,500	10,500	9,500
<b>Subtotal</b>	<b>88,857</b>	<b>173,768</b>	<b>48,264</b>	<b>48,264</b>	<b>48,200</b>
<b>TOTAL EXENDITURES</b>	<b>454,079</b>	<b>389,216</b>	<b>578,964</b>	<b>574,514</b>	<b>520,400</b>