



**Proposed Budget**  
**Fiscal Year 2023-2024**

**City of Rosebud**  
**Fiscal year 2023-2024**  
**Budget cover page**

**This budget will raise more revenue from property taxes than last year's budget by an amount of \$23,800 which is a 5.5% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$6,700.**

**Proposed tax rate:  $0.75644/\$100=\$459,300$**

The members of the governing body voted on the budget as follows:

AGAINST: TBD

PRESENT (not voting): TBD

Absent: TBD

Total debt obligation for the city of Rosebud secured by property taxes: \$35,000



To: Mayor and City council

From: Kenny Ray Murray, City Administrator

Date: August 8, 2023

Subject: Fiscal year 2023-24 Proposed budget and tax rate

It is with great honor that I present the proposed fiscal year 2023-24 budget and tax rate. This proposed budget takes into consideration many factors, most importantly, the will of the people as expressed through their elected officials. It is a combined work of our Budget committee which is comprised of our Mayor, members of the council and key personnel. This budget is a balanced proposal between anticipated revenues and expenses and is an extension of the on-going progress in Rosebud.

The proposed tax rate, 0.75644 per \$100 of appraised valuation, is lower than last year's tax rate by 8 cents/\$100. It should be noted that due to an aggregate increase in certified tax appraisal values the city will collect an additional \$23,600 in revenue.

While this budget reflects the day-to-day operations of our city, I would like to point out the focus areas that will be prioritized.

**Employee Compensation** – This focus point will enhance our ability to attract quality applicants and retain valued employees, which are the lifeblood of an organization tasked with carrying out the vision of the people. This budget will provide employees that have completed their introductory period with a 5% cost-of-living adjustment (COLA) while still maintaining a robust benefit package.

**Sewer System** – The sewer plant in Rosebud is in compliance, even though our sewer plant project construction has yet to begin. Our staff have been working tirelessly to get the facility into compliant status. However, the cost of operating

within the law has increased operational costs significantly. These costs are reflected in this budget.

**Police department**—Our police department has corrected our recruitment issues by raising police salaries. We have added new equipment and policies to help retain officers. The city of Rosebud will maintain a professional police department that will focus on “protect and serve”.

All things considered, Rosebud’s financial health is on solid ground thanks to the past stewardship and dedication of elected officials, staff, and most importantly our taxpaying citizens. Once again, it is my honor to serve alongside you and the outstanding staff members of the City of Rosebud. I look forward to discussing this budget with you at our upcoming meetings, and even further, the implementation of this budget.

Respectfully submitted,

Kenny Ray Murray

		Oct '23 - Sep 24
<b>Ordinary Income/Expense</b>		
<b>Franchise Taxes &amp; Tax Revenues</b>		
	ATMOS Gas Franchise	12,500.00
	City Sales Tax Allocation	114,400.00
	Economic Development Sales Tax	40,000.00
	Franchise-Windstream	2,000.00
	Franchise Taxes - Other	550.00
	Texas Utilities Franchise-Oncor	25,000.00
	Waste Connect-Garbage Franchise	5,500.00
	Waste Connections - Commercial	1,500.00
	Water Fund Franchise	86,900.00
<b>Total Franchise Taxes &amp; Tax Revenues</b>		<b>288,350.00</b>
<b>Licenses and Permits</b>		
	Beer & Liquor Permit	750.00
	Building Permit	300.00
	Carnival Permit	100.00
	Demolition Permit	300.00
	Electrical Permit	500.00
	Fence Permit	200.00
	Fishing Permit	600.00
	Garage Sale Permit	50.00
	House Moving Permit	0.00
	Irrigation Permit	50.00
	New Building Permit	500.00
	Plumbing Permit	100.00
	Portable Building Permit	300.00
	Renovation Permit	300.00
	Roofing Permit	450.00
	Sign Permit	75.00
	Swimming Pool Permit	100.00
	Vendor's Permit	200.00
<b>Total Licenses and Permits</b>		<b>4,875.00</b>
<b>Miscellaneous Income</b>		
	Accident Reports	50.00
	Caywood Rent	2,500.00
	City Hall - Office Rentals	2,700.00
	Code Inspector	300.00
	Copies & Fax	200.00
	Culverts/Gravel/Sand	2,000.00

	Dog Pound Fees	100.00
	EDC Contribution of CO	0.00
	EMS Contributions	0.00
	Event Center Rental	600.00
	Gymnasium Rentals	100.00
	Health Insurance Cost Recovery	0.00
	Interest	25000.00
	Law Enforce Training / State	1,000.00
	Library Grants and Donations	500.00
	Library Rental	3,000.00
	Lot & Land Lease Revenue	1,500.00
	Other Income	29,000.00
	Parks - Donations	0.00
	Parks - Events/Fundraisers	0.00
	Penalties from Water Fund LC 5%	9,800.00
	Sale of City Property	1,000.00
<b>Total Miscellaneous Income</b>		<b>79,350.00</b>
<b>Municipal Court Income</b>		
	199 · Municipal Court Income - City	209,419.00
	199b · 199b-State Court Fees Collected	211,333.36
	199c - Code Enforcement Fees	0.00
	199e · 199e-Court-Judicial Improvement	131.34
	199f · 199f-Court Security Fund-2	927.91
	199g · 199g-Court Technology Fund-2	1,237.17
	199k · Court Collection Fees	0.00
<b>Total Municipal Court Income</b>		<b>423,048.78</b>
<b>Property Taxes</b>		
	Current Interest	683.00
	Current Penalty	2,500.00
	Current Taxes	424,486.00
	Debt Service Tax	35,000.00
	Delinquent Interest	5,000.00
	Delinquent Penalty	3,000.00
	Delinquent Taxes	20,000.00
<b>Total Property Taxes</b>		<b>490,669.00</b>
		1,286,292.78
<b>Gross Profit</b>		<b>1,286,292.78</b>
<b>100 · Administration</b>		
	101 · Salaries	98,500.00

	101a · Contract Labor	8,200.00
	101c · Janitorial Services Wages	7,800.00
	102 · FICA	7,993.00
	103 · Unemployment Tax	500.00
	104 · Surety Bonds	108.00
	105 · Tax Collections	1,068.00
	106 · Appraisal Fees	15,025.11
	107 · Errors & Omissions Insurance	1,712.00
	108 · General Liability Insurance	891.00
	109 · Building Insurance	2,000.00
	110 · Workers' Compensation Insurance	1,490.00
	111 · Attorney Fees	10,000.00
	112 · Advertising	1,000.00
	113 · Election Expense	12,000.00
	115 · Office Supplies	3,000.00
	116 · Office Equipment Repair	1,000.00
	117 · Postage	1,750.00
	118 · Telephone	4,500.00
	119 · Dues & Subscriptions	6,700.00
	120 - Vehicle fuel & maintenance	2,300.00
	122 · Utilities	12,000.00
	123 · Audit Expense	5,000.00
	124- Engineering services	5,000.00
	125 · Copies & Fax Expenses	2,500.00
	126 · Miscellaneous	200.00
	128 · Janitorial Supplies	1,000.00
	129 · Vehicle Insurance	768.00
	130 · Office Equipment	4,000.00
	132 · Building Maintenance	19,000.00
	133 - City Hall Improvement	5,300.00
	134 - Website renovation	0.00
	134a - Web hosting	1,100.00
	136 · Employee Insurance	16,629.12
	137 · Travel & Training	2,034.00
	139 · Pest Control	800.00
	140 · Computer Software & Training	5,000.00
	151 · TMRS Retirement	2,450.00
	152 · EDC Sales Tax	40,000.00
	154 · Redistricting	1,500.00
	156 Server Upgrade	0.00
	158 - Sewer plant proj \$0.03 tax	35,000.00

	159 - Debt int. vehicles	2,000.00
<b>Total 100 · Administration</b>		<b>348,818.23</b>
<b>180 · Code Enforcement Expenses</b>		
	181 · Wages	35,992.00
	181a · Overtime	1,000.00
	182 · FICA	2,841.00
	183 · State Unemployment Tax	250.00
	184 · TMRS Retirement	897.00
	185 · Employee Insurance	8,314.56
	186 · Workmans Comp	745.00
	187 · Telephone	186.00
	188a · Vehicle Insurance	768.00
	188c · Uniforms	0.00
	189 · Vehicle Repair	300.00
	189a - Vehicle Lease	6,385.00
	189c · Fuel	1,500.00
	189f · Travel/Training	300.00
	190 · Supplies	400.00
	191 · Postage	300.00
	192- building insurance	1,000.00
	195 · Code Inspector	300.00
	196 · Property Cleanup	1,800.00
	197 · Structure Demolition	5,000.00
<b>Total 180 · Code Enforcement Expenses</b>		<b>68,278.56</b>
<b>200 · Police Department Expenses</b>		
	201 · Salaries - Police Chief	60,000.00
	201a · Salaries - Police Officers	104,000.00
	201b · Salaries - Holiday	8,400.00
	201C · Salaries - Police Overtime	7,000.00
	201d · Salaries - License Incentive	2,700.00
	203 · FICA	11,590.00
	204 · Unemployment Tax	750.00
	206 · Advertising	1,000.00
	207 · TMRS Retirement	4,084.00
	209 · Building Insurance	2,000.00
	210 · Workers' Compensation Insuranc	5,500.00
	212 · Uniforms	5,000.00
	213 · Vehicle Insurance	2,305.00
	214 · Vehicle Fuel	12,000.00
	215 · COPsync, Inc.	5,000.00
	218 · Miscellaneous	150.00



	219 · Telephone	2,500.00
	220 · Travel & Training	2,500.00
	222 · Police Equipment	8,600.00
	223 · Office Supplies	1,000.00
	225 · Law Officer Liability Insurance	3,000.00
	228 · Radar Certification	200.00
	231 · Vehicle Maintenance & Repair	5,000.00
	232 · Employee Insurance	24,943.68
	235 · Vehicle Purchase	29,000.00
	238 Firearms	0.00
	239 Ammo	1,000.00
	240 Police Gear	1,500.00
<b>Total 200 · Police Department Expenses</b>		<b>310,722.68</b>
<b>300 · Fire Department Expenses</b>		
	301 · Gratuity	100.00
	304 · Vehicle Fuel	800.00
	305 · Vehicle Insurance	2,305.00
	306 · VFD Workers' Compensation Insur	3,700.00
	307 · Hose Replacement	3,000.00
	308 · Travel & Training	2,500.00
	309 · Equipment Purchase & Repairs	3,000.00
	311 · Utilities	4,200.00
	312 · Department Expense	300.00
	313 · Building Maintenance	6,500.00
	314 · Safety Equipment	600.00
	317 · Vehicle Purchase	5,000.00
	318 · Inspection Fees	400.00
	321 · Building Insurance	1,000.00
	323 - Vehicle Main & Repair	500.00
	325 · Communications	700.00
	326 · Capital Improvements - Fire	2,500.00
	326a · Certification and Training	3,000.00
	328 · EMS Contribution	600.00
<b>Total 300 · Fire Department Expenses</b>		<b>40,705.00</b>
<b>400 · Public Works</b>		
	401-1 · Salaries	94,500.00
	401-2 · Overtime	6,000.00
	401-3 · Salaries - Permanent P/T	10,000.00
	403 · Unemployment Tax	750.00
	404 · FICA	6,900.00
	405 · TMRS Retirement	2,241.00

	406 · Contract Labor	400.00
	407 · Miscellaneous	150.00
	409 · Building Insurance	2,000.00
	410 · Workers' Compensation Insurance	3,400.00
	411 · Fuel	8,000.00
	412 · Uniforms	500.00
	414 · Vehicle Insurance	2,305.00
	416 · Equipment Purchase	5,000.00
	416a · Grounds Equipment Purchase	8,000.00
	419 · Safety Equipment	2,500.00
	421 · Utilities - Public	4,000.00
	422 · Building Maintenance	700.00
	423 - Tool purchases	2,000.00
	424 · Culverts	4,000.00
	425 · Chemicals	1,000.00
	427 · Mobile Equipment Insurance	1,528.00
	428 · Street Material	30,000.00
	430 · Vehicle Maintenance & Repair	2,500.00
	431 · Equipment Maintenance & Repair	5,500.00
	432 · Employee Insurance	24,943.68
	435 · Animal Control	500.00
	436 · Travel & Training	0.00
	439 · Street Lighting	30,000.00
	440 - Vehicle Purchase Lease	6,750.00
	446 · Sign Replacement	1,000.00
	<b>Total 400 · Public Works</b>	<b>267,067.68</b>
	<b>500 · Library Expense</b>	
	501-1 · Salaries	\$30,000.00
	501-2 · Wages P/T &- Occasional Help	0.00
	502 · Workers' Compensation Insurance	170.00
	503 · Unemployment Tax	250.00
	504 · FICA	2,770.00
	504a · Contract Labor	0.00
	505a · Programs and Materials	600.00
	505b · Library Books	1,000.00
	505c · Library Hospitality/ Promotion	400.00
	506a · Library Electronics/Computers	1,400.00
	506b · Library Dues & Memberships	2,795.00
	506e · Library Training and Travel	300.00
	507a · Utilities	4,410.00
	508 · Telephone	700.00

	511a · Repairs & Maintenance	1,500.00
	513 - Custodial	100.00
	514 · Office Supplies	630.00
	515 · TMRS Retirement	900.00
	516 · Employee Insurance	8,314.56
	517 - Building insurance	1,000.00
<b>Total 500 · Library Expense</b>		<b>57,239.56</b>
<b>600 · Municipal Court Expenses</b>		
	601 · Salaries	37,128.00
	602 · FICA	2,841.00
	603 · Unemployment Tax	250.00
	604 · Office Supplies	1,000.00
	605 · Workers' Compensation Insurance	0.00
	607 · Telephone	580.00
	608 · Postage	600.00
	609 · Quarterly Court Fees	70,000.00
	609a · Office Equipment	1,500.00
	610 - Travel & Training	500
	611a · Dues & Subscriptions	200.00
	612 - Collection Expenses	25,000.00
	613 a · Judicial Improvement/Training	2,500.00
	613 b · Court Technology Expenses	4,500.00
	613 c · Court Bldg & Security Expenses	1,000.00
	618 · Computer Software	2,000.00
	619 · TMRS Retirement	923.00
	620 · Building Insurance	1,000.00
	620a · Insurance-Theft/Dishonesty	58.00
	621 · Judge Fee	21,000.00
	622 · Recorder/Interpreters	500.00
	622a · Investigator/Witness	150.00
	622b - Bailiff	1000
	623 · Employee Insurances	8,314.56
	625 · Codification	900.00
<b>Total 600 · Municipal Court Expenses</b>		<b>183,444.56</b>
<b>800 · - Parks</b>		
	802 · Repairs & Maintenance	780.32
	805 · Electricity - Parks	3,045.23
	807 · Park Water & Sewer	600.00
	808 · Building Insurance	240.00
	909 - Custodial	100.00
	910 · Advertising/Promotion	750.00

	911 · Recreation Events Expenses	4,250.00
	915 · General Materials & Supplies	250.00
<b>Total 800 · - Parks</b>		10,015.55
		1,286,291.82
<b>Net Ordinary Income</b>		0.96
<b>Other Income/Expense</b>		
		0.00
		0.00
<b>Total Other Income</b>		0.00
<b>Other Expense</b>		
		0.00
<b>Total Other Expense</b>		0.00
<b>Net Other Income</b>		0.00
<b>Net Income</b>		0.96
		Oct 23- Sep 24
<b>Ordinary Income/Expense</b>		
	Collection Receipts	950.00
	Connect Fees	2,500.00
	Donation Sr. Citizen's	0.00
	Franchise Fee - Garbage	10,100.00
	Interest	5,000.00
	Late Fees	800.00
	Out of Town User Fees	6,072.00
	Penalties 5 % Late Charges WSG	9,875.00
	Sewer Plant Project \$0.3 cent Taxes	35,000.00
	Reconnect Fees	8,500.00
	Returned Check Fees	0.00
	Returned Checks	0.00
	Transfer Fees	275.00
	Water Sold	5,000.00
	Backflow Pre Install Permit	0.00
	Water/Sewer Taps	3,400.00
	WSG Billing	
	Garbage Service Billed	170,000.00
	Sales Tax on Garbage Collection	15,000.00
	Sewer Service Billed	324,000.00
	Unapplied Payments	4,000.00
	Water Service Billed	369,000.00

<b>Total WSG Billing</b>		882,000.00
		969,472.00
<b>Gross Profit</b>		969,472.00
	701 · Salaries	98,280.00
	702 · Overtime	5,900.00
	703 · FICA	7,520.00
	704 · Unemployment Tax	756.00
	705 · Workers' Compensation Insur.	7,500.00
	706 · General Liability Insurance	1,750.00
	707 · Building Insurance	2,000.00
	708 · License/Training	5,000.00
	712 · Billing Supplies	2,500.00
	714 · Vehicle Fuel	10,000.00
	718 · Equipment Rental	3,000.00
	720 · Inspection Fees & Permits	8,000.00
	721 · Equipment Purchase	10,000.00
	723 · Computer Software Update	5,000.00
	725 · Garbage Fees Payable	135,000.00
	726 - sleeve/clamps/valves/fittings	5,000.00
	731 - repairs-motors & pumps	10,000.00
	732 · Utilities	20,000.00
	733 - chemicals - other	
	733 · Chemicals	5,000.00
	733a · Chemicals-Testing	6,000.00
	735 · Reserve Capacity	0.00
	736 · CTWSC Water Cost	250,000.00
	738 · Sewer Line Improvement	20,000.00
	738a - Sewer Plant Project \$0.3 cent taxes	35,000.00
	739 · Water Line Improvement	20,000.00
	740 - Tool purchases	7,700.00
	741 - Safety Equipment	4,000.00
	744 · Brazos River Authority	10,000.00
	745 · Professional Services	150.00
	746b -Water- ACT solutions	24,000.00
	746d · Sewer- ACT	12,000.00
	747 · Miscellaneous	250.00
	749 · Lab Fees	12,000.00
	751 · Postage	3,500.00
	752 · Sewer Plant Maintenance	25,000.00
	760 - Polymer	3,000.00

	761 - Engineering	3,500.00
	762 - Telephone	1,000.00
	763 - Transfer to General Fund	0.00
	764a - Vehicle Purchase	6,385.00
	764 - Vehicle Maintenance & Repair	3,000.00
	765 - Equipment Maint. & Repair	9,000.00
	766 - Uniforms	1,000.00
	767 - Employee Insurance	24,945.00
	768 - Sludge Disposal	11,000.00
	770 - Neptune Maintenance	3,200.00
	771 - Collection Fees	100.00
	773 - Penalties Trans to General Fund	7,500.00
	777 - Donation Sr. Citizen's Center	97.82
	780 - Texas Municipal Retirement	2,448.00
	782 - Surety Bonds	50.00
	783 - Audit Cost	5,000.00
	784 - Garbage Franchise to General	5,600.00
	789a - Water Franchise Tax	86,900.00
	790 - Water Meter Replacement	20,900.00
	791 - Water Tower Maintenance	3,000.00
		969,431.82
<b>Net Ordinary Income</b>		40.18
<b>Grant Income: Sewer Plant - TWDB</b>		0.00
<b>Grant Expense: Sewer Plant - TWDB</b>		0.00
		0.00
<b>Net Income</b>		40.18

Received August 8, 2023

Cynthia D. Gibbs  
City Secretary

