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**Proposed Budget**

**Fiscal Year 2024-2025**

**City of Rosebud**

**Fiscal year 2024-2025**

**Budget cover page**

**This budget will raise more revenue from property taxes than last year’s budget by an amount of $7,464 which is a 3.5% increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is**

**$1,578.**

**This proposed budget includes $162,605 in spending cuts by the city of Rosebud.**

**Proposed tax rate: 0.71292/$100=$466,764**

**M&O = 0.65487 $431,764**

**I&S = 0.05805 $35,000**

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, 2024

Subject: Fiscal year 2024-25 Proposed budget and tax rate

It is with great honor that I present the proposed fiscal year 2024-25 budget and tax rate. This proposed budget takes into consideration many factors, most importantly, the will of the people be as expressed through their elected officials. It is the 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, 0.71292 per $100 of appraised valuation, is the same as last year’s tax rate. It should be noted that due to an aggregate increase in certified tax appraisal values the city will collect an additional $7,278 in property tax 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.

**Court-** Due to past issues inconsistency issues with law enforcement the income from the Rosebud municipal court has dropped to levels that require budget cuts. With our current stable situation, I expect this to be a short-term issue.

**Sewer System** – The sewer plant in Rosebud is in TCEQ compliance. The revitalization project is slated to start in late summer and should be completed in about 300 days. Our staff have been working tirelessly to get the facility into compliant status.

**Police department**—Our police department has corrected our recruitment issues by raising police salaries. We have added new equipment such as the new patrol cars along with a completely new set of 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, to the implementation of this budget.

Respectfully submitted,

Kenny Ray Murray

|  |  |  |
| --- | --- | --- |
|  |  | Proposed |
|  |  | Oct '24 - Sep 25 |
|  |  |  |
| **Franchise Taxes & Tax Revenues** |  |  |
|  | **ATMOS Gas Franchise** | 23,500.00 |
|  | **City Sales Tax Allocation** | 140,000.00 |
|  | **Economic Development Sales Tax** | 70,550.00 |
|  | **Franchise-Windstream** | 2,000.00 |
|  | **Franchise Taxes - Other** | 100.00 |
|  | **Texas Utilities Franchise-Oncor** | 25,000.00 |
|  | **Waste Connect-Garbage Franchise** | 6,000.00 |
|  | **Waste Connections - Commercial** | 2,000.00 |
|  | **Water Fund Franchise** | 86,900.00 |
| **Total Franchise Taxes & Tax Revenues** |  | 356,050.00 |
| **Licenses and Permits** |  |  |
|  | **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 |
| **Total Licenses and Permits** |  | 4,875.00 |
| **Miscellaneous Income** |  |  |
|  | **Accident Reports** | 50.00 |
|  | **Caywood Rent** | 5,000.00 |
|  | **City Hall - Office Rentals** | 1,750.00 |
|  | **Code Inspector** | 300.00 |
|  | **Copies & Fax** | 150.00 |
|  | **Culverts/Gravel/Sand** | 1,250.00 |
|  | **Dog Pound Fees** | 100.00 |
|  | **EDC Contribution of CO** | 0.00 |
|  | **EMS Contributions** | 0.00 |
|  | **Event Center Rental** | 200.00 |
|  | **Gymnasium Rentals** | 100.00 |
|  | **Health Insurance Cost Recovery** | 0.00 |
|  | **Interest** | 23000.00 |
|  | **Law Enforce Training / State** | 1,500.00 |
|  | **Library Grants and Donations** | 1,500.00 |
|  | **Library Rental** | 2,000.00 |
|  | **Lot & Land Lease Revenue** | 1,500.00 |
|  | **Other Income** | 2,000.00 |
|  | **Parks - Donations** | 0.00 |
|  | **Parks - Events/Fundraisers** | 0.00 |
|  | **Penalties from Water Fund LC 5%** | 6,000.00 |
|  | **Sale of City Property** | 0.00 |
| **Total Miscellaneous Income** |  | 46,400.00 |
| **Municipal Court Income** |  |  |
|  | **199 · Municipal Court Income - City** | 100,000.00 |
|  | **199b · 199b-State Court Fees Collected** | 100,000.00 |
|  | **199c - Code Enforcement Fees** | 10,000.00 |
|  | **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 |
| **Total Municipal Court Income** |  | 212,296.42 |
| **Property Taxes** |  |  |
|  | **Current Interest** | 300.00 |
|  | **Current Penalty** | 2,000.00 |
|  | **Current Taxes** | 431,764.00 |
|  | **Debt Service Tax** | 35,000.00 |
|  | **Delinquent Interest** | 7,500.00 |
|  | **Delinquent Penalty** | 7,500.00 |
|  | **Delinquent Taxes** | 20,000.00 |
| **Total Property Taxes** |  | 504,064.00 |
|  |  |  |
|  |  | 1,123,685.42 |
|  |  | 1,123,685.42 |
|  |  |  |
| **100 · Administration** |  |  |
|  | **101 · Salaries** | 98,500.00 |
|  | **101a · Contract Labor** | 3,000.00 |
|  | **101c · Janitorial Services Wages** | 0.00 |
|  | **102 · FICA** | 7,550.00 |
|  | **103 · Unemployment Tax** | 1,280.00 |
|  | **104 · Surety Bonds** | 108.00 |
|  | **105 · Tax Collections** | 1,068.00 |
|  | **106 · Appraisal Fees** | 14,300.00 |
|  | **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** | 5,000.00 |
|  | **112 · Advertising** | 1,000.00 |
|  | **113 · Election Expense** | 12,000.00 |
|  | **115 · Office Supplies** | 1,500.00 |
|  | **116 · Office Equipment Repair** | 1,000.00 |
|  | **117 · Postage** | 1,750.00 |
|  | **118 · Telephone** | 4,700.00 |
|  | **119 · Dues & Subscriptions** | 6,700.00 |
|  | **120 - Vehicle fuel & manintenance** | 3,800.00 |
|  | **122 · Utilities** | 15,000.00 |
|  | **123 · Audit Expense** | 6,000.00 |
|  | **124- Engineering services** | 1,000.00 |
|  | **125 · Copies & Fax Expenses** | 1,000.00 |
|  | **126 · Miscellaneous** | 0.00 |
|  | **128 · Janitorial Supplies** | 1,000.00 |
|  | **129 · Vehicle Insurance** | 850.00 |
|  | **130 · Office Equipment** | 1,500.00 |
|  | **132 · Building Maintenance** | 4,000.00 |
|  | **133 - City Hall Improvement** | 1,000.00 |
|  | **134 - Website rennovation** | 0.00 |
|  | **134a - Web hosting** | 1,100.00 |
|  | **136 · Employee Insurance** | 17,600.00 |
|  | **137 · Travel & Training** | 1,000.00 |
|  | **139 · Pest Control** | 0.00 |
|  | **140 · Computer Software & Training** | 4,000.00 |
|  | **151 · TMRS Retirement** | 2,500.00 |
|  | **152 · EDC Sales Tax** | 70,550.00 |
|  | **154 · Redistricting** | 0.00 |
|  | **156 Server Upgrade** | 0.00 |
|  | **158 - Sewer plant proj $0.03 tax** | 35,000.00 |
|  | **159 - Debt int. vehicles** | 0.00 |
| **Total 100 · Administration** |  | 332,449.00 |
| **180 · Code Enforcement Expenses** |  |  |
|  | **181 · Wages** | 0.00 |
|  | **181a · Overtime** | 0.00 |
|  | **182 · FICA** | 0.00 |
|  | **183 · State Unemployment Tax** | 0.00 |
|  | **184 · TMRS Retirement** | 0.00 |
|  | **185 · Employee Insurance** | 0.00 |
|  | **186 · Workmans Comp** | 0.00 |
|  | **187 · Telephone** | 0.00 |
|  | **188a · Vehicle Insurance** | 0.00 |
|  | **188c · Uniforms** | 0.00 |
|  | **189 · Vehicle Repair** | 0.00 |
|  | **189a - Vehicle Lease** | 600.00 |
|  | **189c · Fuel** | 0.00 |
|  | **189f · Travel/Training** | 0.00 |
|  | **190 · Supplies** | 0.00 |
|  | **191 · Postage** | 0.00 |
|  | **192- building insurance** | 0.00 |
|  | **195 · Code Inspector** | 0.00 |
|  | **196 · Property Cleanup** | 0.00 |
|  | **197 · Structure Demolition** | 0.00 |
| **Total 180 · Code Enforcement Expenses** |  | 600.00 |
| **200 · Police Department Expenses** |  |  |
|  | **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** | 0.00 |
|  | **203 · FICA** | 12,550.00 |
|  | **204 · Unemployment Tax** | 2,140.00 |
|  | **206 · Advertising** | 0.00 |
|  | **207 · TMRS Retirement** | 4,540.00 |
|  | **209 · Building Insurance** | 2,000.00 |
|  | **210 · Workers' Compensation Insuranc** | 4,000.00 |
|  | **212 · Uniforms** | 3,000.00 |
|  | **213 · Vehicle Insurance** | 3,500.00 |
|  | **214 · Vehicle Fuel** | 12,000.00 |
|  | **215 · COPsync, Inc.** | 5,000.00 |
|  | **218 · Miscellaneous** | 0.00 |
|  | **219 · Telephone** | 2,500.00 |
|  | **220 · Travel & Training** | 1,500.00 |
|  | **222 · Police Equipment** | 8,600.00 |
|  | **223 · Office Supplies** | 1,000.00 |
|  | **225 · Law Officer Liability Insurance** | 3,000.00 |
|  | **228 · Radar Certification** | 400.00 |
|  | **231 · Vehicle Maintenance & Repair** | 5,000.00 |
|  | **232 · Employee Insurance** | 26,400.00 |
|  | **235 · Vehicle Purchase** | 35,000.00 |
|  | **238 Firearms** | 0.00 |
|  | **239 Ammo** | 1,000.00 |
|  | **240 Police Gear** | 1,000.00 |
| **Total 200 · Police Department Expenses** |  | 313,530.00 |
| **300 · Fire Department Expenses** |  |  |
|  | **301 · Gratuity** | 100.00 |
|  | **304 · Vehicle Fuel** | 800.00 |
|  | **305 · Vehicle Insurance** | 2,500.00 |
|  | **306 · VFD Workers' Compensation Insur** | 3,700.00 |
|  | **307 · Hose Replacement** | 2,500.00 |
|  | **308 · Travel & Training** | 2,500.00 |
|  | **309 · Equipment Purchase & Repairs** | 2,500.00 |
|  | **311 · Utilities** | 6,000.00 |
|  | **312 · Department Expense** | 300.00 |
|  | **313 · Building Maintenance** | 5,000.00 |
|  | **314 · Safety Equipment** | 600.00 |
|  | **317 · Vehicle Purchase** | 0.00 |
|  | **318 · Inspection Fees** | 400.00 |
|  | **321 · Building Insurance** | 1,000.00 |
|  | **323 - Vehicle Main & Repair** | 500.00 |
|  | **325 · Communications** | 500.00 |
|  | **326 · Capital Improvements - Fire** | 0.00 |
|  | **326a · Certification and Training** | 3,000.00 |
|  | **328 · EMS Contribution** | 600.00 |
| **Total 300 · Fire Department Expenses** |  | 32,500.00 |
| **400 · Public Works** |  |  |
|  | **401-1 · Salaries** | 94,500.00 |
|  | **401-2 · Overtime** | 6,000.00 |
|  | **401-3 · Salaries - Permanent P/T** | 0.00 |
|  | **403 · Unemployment Tax** | 1,230.00 |
|  | **404 · FICA** | 7,250.00 |
|  | **405 · TMRS Retirement** | 2,660.00 |
|  | **406 · Contract Labor** | 0.00 |
|  | **407 · Miscellaneous** | 150.00 |
|  | **409 · Building Insurance** | 2,000.00 |
|  | **410 · Workers' Compensation Insurance** | 3,400.00 |
|  | **411 · Fuel** | 8,000.00 |
|  | **412 · Uniforms** | 0.00 |
|  | **414 · Vehicle Insurance** | 2,305.00 |
|  | **416 · Equipment Purchase** | 4,000.00 |
|  | **416a · Grounds Equipment Purchase** | 8,000.00 |
|  | **419 · Safety Equipment** | 1,726.00 |
|  | **421 · Utilities - Public** | 4,500.00 |
|  | **422 · Building Maintenance** | 700.00 |
|  | **423 - Tool purchases** | 1,000.00 |
|  | **424 · Culverts** | 3,000.00 |
|  | **425 · Chemicals** | 1,000.00 |
|  | **427 · Mobile Equipment Insurance** | 1,528.00 |
|  | **428 · Street Material** | 15,000.00 |
|  | **430 · Vehicle Maintenance & Repair** | 2,500.00 |
|  | **431 · Equipment Maintenance & Repair** | 5,500.00 |
|  | **432 · Employee Insurance** | 26,400.00 |
|  | **435 · Animal Control** | 500.00 |
|  | **436 · Travel & Training** | 0.00 |
|  | **439 · Street Lighting** | 40,000.00 |
|  | **440 - Vehicle Purchase Lease** | 600.00 |
|  | **446 · Sign Replacement** | 1,000.00 |
| **Total 400 · Public Works** |  | 244,449.00 |
| **500 · Library Expense** |  |  |
|  | **501-1 · Salaries** | $30,000.00 |
|  | **501-2 · Wages P/T &- Occasional Help** | 0.00 |
|  | **502 · Workers' Compensation Insurance** | 170.00 |
|  | **503 · Unemployment Tax** | 390.00 |
|  | **504 · FICA** | 2,300.00 |
|  | **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 Electonics/Computers** | 1,000.00 |
|  | **506b · Library Dues & Memberships** | 2,500.00 |
|  | **506e · Library Training and Travel** | 0.00 |
|  | **507a · Utilties** | 5,000.00 |
|  | **508 · Telephone** | 700.00 |
|  | **511a · Repairs & Maintenance** | 1,500.00 |
|  | **513 - Custodial** | 100.00 |
|  | **514 · Office Supplies** | 630.00 |
|  | **515 · TMRS Retirement** | 760.00 |
|  | **516 · Employee Insurance** | 8,800.00 |
|  | **517 - Building insurance** | 1,000.00 |
| **Total 500 · Library Expense** |  | 56,850.00 |
| **600 · Municipal Court Expenses** |  |  |
|  | **601 · Salaries** | 37,128.00 |
|  | **602 · FICA** | 2,841.00 |
|  | **603 · Unemployment Tax** | 483.00 |
|  | **604 · Office Supplies** | 1,000.00 |
|  | **605 · Workers' Compensation Insurance** | 483.00 |
|  | **607 · Telephone** | 580.00 |
|  | **608 · Postage** | 0.00 |
|  | **609 · Quarterly Court Fees** | 40,000.00 |
|  | **609a · Office Equipment** | 750.00 |
|  | **610 - Travel & Training** | 500 |
|  | **611a · Dues & Subscriptions** | 200.00 |
|  | **612 - Collection Expenses** | 8,000.00 |
|  | **613 a · Judicial Improvement/Training** | 1,274.10 |
|  | **613 b · Court Technology Expenses** | 500.00 |
|  | **613 c · Court Bldg & Security Expenses** | 0.00 |
|  | **618 · Computer Software** | 8,000.00 |
|  | **619 · TMRS Retirement** | 940.00 |
|  | **620 · Building Insurance** | 1,000.00 |
|  | **620a · Insurance-Theft/Dishonesty** | 58.00 |
|  | **621 · Judge Fee** | 21,000.00 |
|  | **622 · Recorder/Interpreters** | 0.00 |
|  | **622a · Investigator/Witness** | 150.00 |
|  | **622b - Bailiff** | 0 |
|  | **623 · Employee Insurances** | 8,800.00 |
|  | **625 · Codification** | 0.00 |
| **Total 600 · Municipal Court Expenses** |  | 133,687.10 |
| **800 · - Parks** |  |  |
|  | **802 · Repairs & Maintenance** | 780.32 |
|  | **805 · Electricity - Parks** | 6,000.00 |
|  | **807 · Park Water & Sewer** | 600.00 |
|  | **808 · Building Insurance** | 240.00 |
|  | **909 - Custodial** | 0.00 |
|  | **910 · Advertising/Promotion** | 750.00 |
|  | **911 · Recreation Events Expenses** | 1,000.00 |
|  | **915 · General Materials & Supplies** | 250.00 |
| **Total 800 · - Parks** |  | 9,620.32 |
|  |  | 1,123,685.42 |

|  |  |  |
| --- | --- | --- |
|  |  | proposed |
|  |  | Oct 24- Sep 25 |
|  |  |  |
|  |  |  |
| Collection Receipts |  | 950.00 |
| Connect Fees |  | 2,500.00 |
| Donation Sr. Citizen's |  | 0.00 |
| Franchise Fee - Garbage |  | 7,245.00 |
| Interest |  | 5,000.00 |
| Late Fees |  | 1,500.00 |
| Out of Town User Fees |  | 5,320.00 |
| Penalties 5 % Late Charges WSG |  | 9,875.00 |
| Sewer Plant Project $0.3 cent Taxes |  | 35,000.00 |
| Reconnect Fees |  | 6,100.00 |
| Returned Check Fees |  | 150.00 |
| Returned Checks |  | 0.00 |
| Transfer Fees |  | 275.00 |
| Water Sold |  | 5,000.00 |
| Backflow Pre Install Permit |  | 0.00 |
| Water/Sewer Taps |  | 4,500.00 |
| 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 |
| Total WSG Billing |  | 882,000.00 |
|  |  | 965,415.00 |
|  |  | 965,415.00 |
|  |  |  |
| 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 |  | 18,223.00 |
| 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 |  | 5,000.00 |
| 732 · Utilities |  | 26,000.00 |
| 733 - chemicals - other |  |  |
| 733 · Chemicals |  | 7,000.00 |
| 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 | | 7,000.00 |
| 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 |  | 0.00 |
| 749 · Lab Fees |  | 12,000.00 |
| 751 · Postage |  | 3,500.00 |
| 752 · Sewer Plant Maintenance |  | 10,000.00 |
| 760 - Polymer |  | 3,000.00 |
| 761- Engineering | | 3,860.00 |
| 762 · Telephone |  | 1,000.00 |
| 763 - Transfer to General Fund |  | 0.00 |
| 764a - Vehicle Purchase |  | 600.00 |
| 764 · Vehicle Maintenance & Repair |  | 3,000.00 |
| 765 · Equipment Maint. & Repair |  | 9,000.00 |
| 766 · Uniforms |  | 0.00 |
| 767 · Employee Insurance |  | 24,945.00 |
| 768 · Sludge Disposal |  | 15,500.00 |
| 770 - Neptune Maintenance | | 3,200.00 |
| 771 · Collection Fees |  | 100.00 |
| 773 · Penalties Trans to General Fund |  | 9,000.00 |
| 777 · Donation Sr. Citizen's Center |  | 98.00 |
| 780 · Texas Municipal Retirement |  | 2,640.00 |
| 782 · Surety Bonds |  | 50.00 |
| 783 · Audit Cost |  | 5,000.00 |
| 784 · Garbage Franchise to General |  | 7,500.00 |
| 789a · Water Franchise Tax |  | 86,900.00 |
| 790 - Water Meter Replacement |  | 20,900.00 |
| 791 · Water Tower Maintenance |  | 2,043.00 |
|  |  | 965,415.00 |