

# **CITY OF SOUTHMAYD**

## **Fiscal Year 2022-2023**

### **Budget Cover Page**

This budget will raise more revenue from property taxes than last year's budget by an amount of \$126,136, which is a 42.77 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$4,631.

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

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

#### **Property Tax Rate Comparison**

|                                                   | <b>2022-2023</b> | <b>2021-2022</b> |
|---------------------------------------------------|------------------|------------------|
| Property Tax Rate:                                | \$0.601480/100   | \$0.601480/100   |
| No-New-Revenue Tax Rate:                          | \$0.425272/100   | \$0/100          |
| No-New-Revenue Maintenance & Operations Tax Rate: | \$0.425970/100   | \$0/100          |
| Voter-Approval Tax Rate:                          | \$0.440878/100   | \$0/100          |
| Debt Rate:                                        | \$0.000000/100   | \$0.000000/100   |

Total debt obligation for CITY OF SOUTHMAYD secured by property taxes: \$0

City of Southmayd  
Budget Worksheet  
FYE 9/30/2023

Annual

|                              | General | Water      | Law         | Code        | Fire       | Road   | Court      | City      |
|------------------------------|---------|------------|-------------|-------------|------------|--------|------------|-----------|
|                              | Fund    | Department | Enforcement | Enforcement | Department | Repair | Sec & Tech | Wide      |
| Ordinary Income/Expense      |         |            |             |             |            |        |            |           |
| Income                       |         |            |             |             |            |        |            |           |
| Building Permits/Inspections | 15,000  | -          | -           | -           | -          | -      | -          | 15,000    |
| Code Enforcement Revenue     | -       | -          | -           | 36,000      | -          | -      | -          | 36,000    |
| Court - Fines                | -       | -          | 165,000     | -           | -          | -      | -          | 165,000   |
| Court - Security Fees        | -       | -          | -           | -           | -          | -      | 4,800      | 4,800     |
| Court - Tech Fees            | -       | -          | -           | -           | -          | -      | 2,400      | 2,400     |
| Donations                    | -       | -          | 6,000       | -           | 2,400      | -      | -          | 8,400     |
| Franchise Tax - GF           | 30,000  | -          | -           | -           | -          | -      | -          | 30,000    |
| Grayson County Fire Contract | -       | -          | -           | -           | 10,668     | -      | -          | 10,668    |
| Miscellaneous Income         | 360     | -          | -           | -           | -          | -      | -          | 360       |
| Property Taxes - GF          | 438,451 | -          | -           | -           | -          | -      | -          | 438,451   |
| Sales Tax Revenue            | 180,000 | -          | -           | -           | -          | 45,600 | -          | 225,600   |
| Trash Collection Fees        | -       | 70,000     | -           | -           | -          | -      | -          | 70,000    |
| Water - 1 Sales              | -       | 320,000    | -           | -           | -          | -      | -          | 320,000   |
| Water - 2 Reconnect Fee      | -       | -          | -           | -           | -          | -      | -          | -         |
| Water - 3 Tap Fee            | -       | 5,000      | -           | -           | -          | -      | -          | 5,000     |
| Total Income                 | 663,811 | 395,000    | 171,000     | 36,000      | 13,068     | 45,600 | 7,200      | 1,331,679 |
| Gross Profit                 | 663,811 | 395,000    | 171,000     | 36,000      | 13,068     | 45,600 | 7,200      | 1,331,679 |
| Expense                      |         |            |             |             |            |        |            |           |
| Advertising & Publication    | 780     | -          | 600         | -           | -          | -      | -          | 1,380     |
| Ambulance Subsidiary         | 10,000  | -          | -           | -           | -          | -      | -          | 10,000    |
| Animal Control               | 600     | -          | -           | -           | -          | -      | -          | 600       |
| Automobile Expense           | -       | -          | -           | -           | -          | -      | -          | -         |
| Fuel Vehicle                 | -       | -          | -           | -           | -          | -      | -          | -         |
| Fuel (112-2)                 | -       | -          | 6,000       | -           | -          | -      | -          | 6,000     |
| Fuel (113-11)                | -       | -          | 6,000       | -           | -          | -      | -          | 6,000     |
| Fuel (114-14)                | -       | -          | 6,000       | -           | -          | -      | -          | 6,000     |
| Fuel (Bat-4)                 | -       | -          | -           | -           | 14,000     | -      | -          | 14,000    |
| Fuel (Code-3)                | -       | -          | -           | -           | -          | -      | -          | -         |
| Fuel (Util-5)                | -       | 2,400      | -           | -           | -          | -      | -          | 2,400     |
| Total Fuel Vehicle           | -       | 2,400      | 18,000      | -           | 14,000     | -      | -          | 34,400    |
| R&M Vehicle                  | -       | -          | -           | -           | -          | -      | -          | -         |
| R&M (111)                    | -       | -          | -           | -           | -          | -      | -          | -         |
| R&M (112)                    | -       | -          | 5,000       | -           | -          | -      | -          | 5,000     |
| R&M (113)                    | -       | -          | 4,000       | -           | -          | -      | -          | 4,000     |
| R&M (114)                    | -       | -          | 3,000       | -           | -          | -      | -          | 3,000     |
| R&M (FD)                     | -       | -          | -           | -           | 6,000      | -      | -          | 6,000     |
| R&M (Util)                   | -       | 600        | -           | -           | -          | -      | -          | 600       |
| Total R&M Vehicle            | -       | 600        | 12,000      | -           | 6,000      | -      | -          | 18,600    |
| Total Automobile Expense     | -       | 3,000      | 30,000      | -           | 20,000     | -      | -          | 53,000    |
| Bad Debts                    | -       | 600        | -           | -           | -          | -      | -          | 600       |
| Bank Charges                 | 120     | -          | -           | -           | -          | -      | -          | 120       |
| Contract Services            | -       | -          | -           | -           | -          | -      | -          | -         |
| Building Inspector           | 5,200   | -          | -           | -           | -          | -      | -          | 5,200     |
| Trash Collection             | 1,200   | 66,000     | -           | -           | -          | -      | -          | 67,200    |
| Water Systems Manager        | -       | 25,200     | -           | -           | -          | -      | -          | 25,200    |
| Contract Services - Other    | 8,600   | -          | 10,200      | -           | -          | -      | -          | 18,800    |
| Total Contract Services      | 15,000  | 91,200     | 10,200      | -           | -          | -      | -          | 116,400   |
| Credit Card Discount         | 1,800   | 1,200      | 1,800       | -           | -          | -      | -          | 4,800     |
| Dues & Subscriptions         | 10,200  | 3,600      | 8,700       | -           | 3,600      | -      | -          | 26,100    |
| Election Expenses            | 4,200   | -          | -           | -           | -          | -      | -          | 4,200     |
| Insurance                    |         |            |             |             |            |        |            |           |
| Employee Health Ins          | 10,746  | 18,507     | 42,387      | -           | 11,940     | -      | -          | 83,580    |
| Liability                    | 4,800   | 5,520      | 19,200      | 1,200       | 6,000      | -      | -          | 36,720    |
| Total Insurance              | 15,546  | 24,027     | 61,587      | 1,200       | 17,940     | -      | -          | 120,300   |
| Miscellaneous Expense        | 1,200   | 3,600      | 6,000       | 600         | 150        | -      | -          | 11,550    |
| Office Supplies              | 6,240   | 240        | 2,400       | -           | -          | -      | -          | 8,880     |
| Official Pay                 | 113     | -          | -           | -           | -          | -      | -          | 113       |
| Payroll Expenses             |         |            |             |             |            |        |            |           |
| Payroll Taxes                | 3,374   | 5,167      | 17,143      | 1,511       | 2,597      | -      | -          | 29,792    |
| TMRS Expense                 | 1,526   | 2,337      | 7,754       | -           | 1,175      | -      | -          | 12,791    |
| Wages                        | 44,100  | 67,547     | 224,091     | 19,756      | 33,949     | -      | -          | 389,443   |
| Total Payroll Expenses       | 49,000  | 75,052     | 248,988     | 21,267      | 37,721     | -      | -          | 432,027   |
| Postage                      | 1,200   | 600        | 600         | 800         | -          | -      | -          | 3,200     |

|                                | Fund    | Department | Enforcement | Enforcement | Department | Repair   | Sec & Tech | Wide      |
|--------------------------------|---------|------------|-------------|-------------|------------|----------|------------|-----------|
| Professional Fees              |         |            |             |             |            |          |            |           |
| Accounting                     | 6,000   | 6,000      | 6,000       | -           | -          | -        | -          | 18,000    |
| Audit                          | 3,500   | 3,500      | 3,500       | -           | -          | -        | -          | 10,500    |
| Legal Fees                     | 36,000  | 3,600      | 18,000      | -           | -          | -        | -          | 57,600    |
| Total Professional Fees        | 45,500  | 13,100     | 27,500      | -           | -          | -        | -          | 86,100    |
| Repairs & Maintenance          |         |            |             |             |            |          |            |           |
| Road Repairs - GF              | -       | -          | -           | -           | -          | 8,000    | -          | 8,000     |
| Repairs & Maintenance - Other  | 2,400   | 60,000     | 1,200       | -           | 4,800      | -        | -          | 68,400    |
| Total Repairs & Maintenance    | 2,400   | 60,000     | 1,200       | -           | 4,800      | 8,000    | -          | 76,400    |
| Samples & Water Testing        | -       | 4,800      | -           | -           | -          | -        | -          | 4,800     |
| Supplies - Police/Fire         | -       | -          | 10,500      | -           | 5,000      | -        | -          | 15,500    |
| Tax Collection Expense         | 6,300   | -          | -           | -           | -          | -        | -          | 6,300     |
| Training                       | 500     | -          | 2,400       | -           | -          | -        | -          | 2,900     |
| Utilities                      |         |            |             |             |            |          |            |           |
| Gas and Electric               | 28,000  | 18,000     | 3,600       | -           | 1,800      | -        | -          | 51,400    |
| Security                       | -       | -          | -           | -           | -          | -        | 1,200      | 1,200     |
| Telephone                      | 4,800   | 360        | 5,600       | 600         | 1,800      | -        | 1,200      | 14,360    |
| Total Utilities                | 32,800  | 18,360     | 9,200       | 600         | 3,600      | -        | 2,400      | 69,960    |
| Total Expense                  | 203,499 | 289,379    | 421,675     | 24,467      | 92,811     | 8,000    | 2,400      | 1,052,230 |
| Net Ordinary Income            | 480,312 | 95,621     | (250,675)   | 11,533      | (79,743)   | 37,600   | 4,800      | 279,449   |
| Other Income/Expense           |         |            |             |             |            |          |            |           |
| Other Income                   |         |            |             |             |            |          |            |           |
| Grant Revenue                  | -       | -          | 750         | -           | -          | -        | -          | 750       |
| Interest Income                | 120     | 360        | 360         | -           | -          | -        | -          | 840       |
| Other Income                   | -       | -          | -           | -           | -          | 162,400  | -          | 162,400   |
| Total Other Income             | 120     | 360        | 1,110       | -           | -          | 162,400  | -          | 163,990   |
| Other Expense                  |         |            |             |             |            |          |            |           |
| Capital Outlay                 | 5,000   | 12,500     | 78,868      | -           | 51,900     | 200,000  | -          | 348,268   |
| Debt Service                   |         |            |             |             |            |          |            |           |
| GTUA Pmt - Lake Texoma Storage | -       | 15,000     | -           | -           | -          | -        | -          | 15,000    |
| Interest                       | -       | 40,499     | -           | -           | -          | -        | -          | 40,499    |
| Principal                      | -       | 17,000     | -           | -           | -          | -        | -          | 17,000    |
| Total Debt Service             | -       | 72,499     | -           | -           | -          | -        | -          | 72,499    |
| Transfers Out                  | -       | -          | -           | -           | 3,200      | -        | -          | 3,200     |
| Total Other Expense            | 5,000   | 84,999     | 78,868      | -           | 55,100     | 200,000  | -          | 423,967   |
| Net Other Income               | (4,880) | (84,639)   | (77,758)    | -           | (55,100)   | (37,600) | -          | (259,977) |
| Net Income                     | 455,432 | 10,982     | (328,432)   | 11,533      | (134,843)  | -        | 4,800      | 19,472    |

City of Southmayd  
Salaries Worksheet  
FYE 9/30/2023

0.897368421 3% Rate Increase?

Mnth Health 995 3.46% TMRS Rate

23.08  
24.04

| Position       | Type   | Name        | Hourly | Est Weekly Hours | Weekly OT Hours | Current     |           | Raise Elig | Percent Increase | New Wages  | Payroll Taxes | Full Time? | Health Insurance | TMRS      | Total Cost | New Hrlly Rate |
|----------------|--------|-------------|--------|------------------|-----------------|-------------|-----------|------------|------------------|------------|---------------|------------|------------------|-----------|------------|----------------|
| City Secretary | Hourly | A. McGill   | 18.04  | 40               | 5               | Total Wages | 3,408.75  | Y          |                  | 48,000.00  | 3,672.00      | Y          | 11,940.00        | 1,660.80  | 65,272.80  | 23.08          |
| City Clerk     | Hourly | T. Walker   | 19.07  | 40               | 5               |             | 3,603.37  | Y          |                  | 50,000.00  | 3,825.00      | Y          | 11,940.00        | 1,730.00  | 67,495.00  | 24.04          |
| Public Works   | Hourly | L. Davis    | 17.05  | 40               | 2               |             | 2,916.47  | Y          | 5.6%             | 40,247.30  | 3,078.92      | Y          | 11,940.00        | 1,392.56  | 56,658.77  | 19.35          |
| Chief          | Salary | C. McKee    | 33.73  | 40               |                 |             | 5,367.48  | N          |                  | 70,163.11  | 5,367.48      | Y          | 11,940.00        | 2,427.64  | 89,898.23  | 33.73          |
| F/T Officer 1  | Salary | J. Nortman  | 32.05  | 40               |                 |             | 5,099.64  | N          |                  | 66,662.01  | 5,099.64      | Y          | 11,940.00        | 2,306.51  | 86,008.16  | 32.05          |
| F/T Officer 2  | Salary | M. Aguirre  | 27.97  | 40               |                 |             | 4,450.01  | N          |                  | 58,170.00  | 4,450.01      | Y          | 11,940.00        | 2,012.68  | 76,572.69  | 27.97          |
| Reserves       | Hourly |             | 12.00  | 4                |                 |             | 190.94    | N          |                  | 2,496.00   | 190.94        | N          |                  | 86.36     | 2,773.31   |                |
| Fire Chief     | Salary | B. Thetford | 27.29  | 24               |                 |             | 2,597.08  | N          |                  | 33,948.80  | 2,597.08      | Y          | 11,940.00        | 1,174.63  | 49,660.51  | 27.20          |
| Code Enforce   | Hourly | S. Brady    | 18.04  | 20               |                 |             | 1,435.26  | Y          | 5.3%             | 19,755.96  | 1,511.33      | N          |                  |           | 21,267.30  | 19.00          |
|                |        |             |        |                  |                 | 379,987.02  | 29,069.01 |            |                  | 389,443.18 | 29,792.40     |            | 83,580.00        | 12,791.18 | 515,606.76 |                |

Total Budgeted Revenue  
Salaries as percent

1,331,679  
38.7%

18.04

Approved?

## Law Enforcement

| Description                   | Quantity | Each      | Total             |   |                  |
|-------------------------------|----------|-----------|-------------------|---|------------------|
| Trinity Solutions IT Requests | 1        | 5,000.00  | 5,000.00          | Y | 5,000.00         |
| Vehicle from 2022 (on order)  | 1        | 60,000.00 | 60,000.00         | Y | 60,000.00        |
| 2023 Vehicle Request          | 1        | 51,582.76 | 51,582.76         | n | -                |
| Tablets for vehicles          | 3        | 3,413.33  | 10,240.00         | Y | 10,240.00        |
| Printer for patrol vehicle    | 1        | 827.85    | 827.85            | Y | 827.85           |
| Taser Payment from FY 2021    | 1        | 2,800.00  | 2,800.00          | Y | 2,800.00         |
|                               |          |           | -                 | Y | -                |
| <b>Total Capital outlay</b>   |          |           | <b>130,450.61</b> |   | <b>78,867.85</b> |

Fire Dept

| Description                    | Quantity | Each      | Total            |   |                  |
|--------------------------------|----------|-----------|------------------|---|------------------|
| Computers (includes Kelly fee) | 2        | 1,200.00  | 2,400.00         | Y | 2,400.00         |
| Bunker Gear                    | 1        | 2,500.00  | 2,500.00         | Y | 2,500.00         |
| Tools                          | 1        | 1,000.00  | 1,000.00         | Y | 1,000.00         |
| Truck                          | 1        | 45,000.00 | 45,000.00        | Y | 45,000.00        |
|                                |          |           | -                | Y | -                |
|                                |          |           | -                | Y | -                |
|                                |          |           | -                | Y | -                |
|                                |          |           | -                | Y | -                |
|                                |          |           | -                | Y | -                |
| <b>Total Capital outlay</b>    |          |           | <b>51,900.00</b> |   | <b>51,900.00</b> |

## Water Dept

| Description                   | Quantity | Each     | Total            |   |                  |
|-------------------------------|----------|----------|------------------|---|------------------|
| Trintly Solutions IT Requests | 1        | 5,000.00 | 5,000.00         | Y | 5,000.00         |
| Mower                         | 1        | 7,500.00 | 7,500.00         | Y | 7,500.00         |
|                               |          |          | -                | Y | -                |
|                               |          |          | -                | Y | -                |
|                               |          |          | -                | Y | -                |
|                               |          |          | -                | Y | -                |
| <b>Total Capital outlay</b>   |          |          | <b>12,500.00</b> |   | <b>12,500.00</b> |

## General Fund

[illegible]

## Code Enforcement

[illegible]

## Road Fund

| Description | Quantity | Each       | Total        |
|-------------|----------|------------|--------------|
| New Roads   | 1.00     | 200,000.00 | Y 200,000.00 |
|             |          |            |              |
|             |          |            |              |
|             |          |            |              |
| Grand Total |          | 410,250.61 | 348,267.85   |