

Proposed
Budget

City of West 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 \$223,144, which is a 17.52 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 \$36,735.

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

FOR:

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	\$0.552472/100	\$0.552472/100
No-New-Revenue Tax Rate:	\$0.481744/100	\$0/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.330623/100	\$0/100
Voter-Approval Tax Rate:	\$0.520522/100	\$0/100
Debt Rate:	\$0.380609/100	\$0.173453/100

Total debt obligation for City of West secured by property taxes: \$0

FINAL

Capital Outlay and Improvements for Budget Year 2022 - 2023

General Fund:

1. Police Department - building	\$215,529
2. Police Department – cars (3 years left)	\$21,185
3. Police Department – two new Blazers (6-year lease)	\$26,000
	Total: \$262,714

Water/Sewer Fund:

1. Neptune Water Meters installation cost	\$79,216.15
2. N. Main Street (Settlement \$)	\$300,000
	Total: \$379,216.15

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**FY 2022-2023
ALL FUNDS SUMMARY - BUDGET**

	<u>General Fund</u>	<u>Water Sewer Fund</u>	<u>Water Reserve Fund</u>	<u>Meter Deposit Fund</u>	<u>Com. Dvlp. Fund (4b sales)</u>	<u>Mun. Court Tech</u>	<u>Mun. Sec. Fund</u>	<u>Asset Forfeiture Fund</u>	<u>LEOSE Acct.</u>	<u>Hotel Tax Fund</u>	<u>Child Safety Fund</u>
Estimated Balance 10/01/22	\$997,000	\$2,800,000	\$101,769	\$129,656	\$163,314	\$4,046	\$4,830	\$743	\$1,254	\$136,500	\$15,400
Estimated Receipts	\$2,830,061	\$2,005,500	\$500	\$15,000	\$78,000	\$200	\$150	\$2.00	\$1,200	\$150,000	\$3,500
Total Funds Available	\$3,827,061	\$4,805,500	\$102,269	\$144,656	\$241,314	\$4,246	\$4,980	\$745	\$2,454	\$286,500	\$18,900
Proposed Expenditures	\$2,234,333	\$3,002,699	-0-	-0-	\$ 50,000	-0-	-0-	-0-	\$1,000	\$50,000	\$1,500
Estimated Balance 9/30/23	\$1,592,728	\$1,802,801	\$102,131	\$144,656	\$191,314	\$4,246	\$4,980	\$745	\$1,454	\$236,500	\$17,400

General Fund- Budget

	Prior Year Total 2020-2021	Current Year To 5/31/2022	Estimated Year End Est. 9/30/2022	Budgeted 10/01/22 To 9/30/2023
Beginning Balance (Est.)				\$997,000
Revenues:				
General Property Taxes	\$988,584	\$994,777	\$1,035,500	\$1,118,711
Penalty & Interest	\$29,927	\$0	\$30,000	\$30,000
City Sales Tax	\$782,858	\$576,322	\$860,000	\$925,000
Alcohol & Device Tax	\$3,980	\$3,454	\$5,000	\$5,000
Occup/Franchise Tax	\$131,679	\$136,096	\$138,000	\$145,000
Hotel Tax	\$41,817	\$88,842	\$145,000	\$150,000
Permits/Building	\$46,530	-\$7,857	\$1,000	\$20,000
Fines	\$10,952	\$9,714	\$12,000	\$18,000
Miscellaneous	\$33,185	\$10,515	\$30,000	\$30,000
Interest	\$2,183	\$1,915	\$2,500	\$2,500
Rental Income	\$0	\$1,400	\$2,500	\$12,000
Animal Control	\$150	\$0	\$150	\$150
Child Safety Fees	\$3,535	\$3,614	\$3,614	\$3,700
Grants	\$402,429	\$482,812	\$482,812	\$370,000
Total Revenues	\$2,477,809	\$2,301,605	\$2,748,076	\$2,830,061
Total Budget				\$3,827,061

Voter-Approval Tax Rate - \$0.552472

General Fund - Budget**FINAL**

	Prior Year Total 2020-2021	Current Year To 5/31/2022	Estimated Year End Est. 09/30/22	Budgeted 10/01/22 to 9/30/23
Expenditures:				
Salaries	\$744,577	\$519,720	\$665,000	\$710,685
Payroll Taxes	\$55,281	\$39,759	\$50,900	\$54,367
Benefits - Retirement	\$52,120	\$42,237	\$46,550	\$48,367
Benefits - Group Ins.	\$132,541	\$87,264	\$119,264	\$130,000
Utilities	\$80,521	\$62,684	\$93,000	\$103,000
Telephone	\$20,347	\$13,465	\$20,200	\$25,000
Office Supplies	\$6,390	\$3,415	\$4,500	\$5,000
General Supplies	\$6,390	\$9,415	\$11,000	\$20,000
Postage	\$2,346	\$788	\$1,788	\$2,000
Street Supplies	\$521	\$8,276	\$9,000	\$12,000
Police Supplies	\$6,104	\$6,436	\$8,500	\$50,000
Repair - Maint. Equip/Facs.	\$121,004			
*Public Works - R&M		\$28,968	\$50,000	\$50,000
*Buildings - R&M		\$114,542	\$125,000	\$30,000
*Police - R&M		\$3,373	\$6,500	\$15,000
*Fire Department R&M		\$26,787	\$32,000	\$35,000
Repair - Maint. Streets	\$33,720	\$37,959	\$41,959	\$50,000
R&M - Concrete Work		\$0	\$0	\$45,000
Criminal Justice Fees	\$5,842	\$4,395	\$6,795	\$10,000
Dues & Subscriptions	\$34,279	\$35,166	\$36,300	\$37,000
Election Expense	\$3,726	\$544	\$544	\$3,500
Legal & Professional	\$125,272	\$20,623	\$25,000	\$25,000
Travel & Training	\$3,624	\$4,150	\$4,500	\$14,500
Animal Control	\$4,698	\$4,623	\$6,395	\$10,000
Recycling	\$3,129	\$2,315	\$3,667	\$4,000
Library Subsidy	\$4,000	\$0	\$0	\$3,000
Ambulance Subsidy	\$37,000	\$42,000	\$42,000	\$90,000
Gasoline & Oil	\$10,900	\$14,578	\$22,000	\$40,000
Police Gasoline	\$17,251	\$16,657	\$25,000	\$40,000
Miscellaneous	\$25,996	\$450	\$1,050	\$2,000
Insurance	\$39,334	\$41,106	\$41,106	\$45,000
Capital Outlay/Improve.	\$1,010,718	\$113,863	\$489,000	\$262,714
Uniforms	\$3,570	\$9,351	\$9,950	\$12,000
Public Health District	\$6,811	\$6,047	\$8,062	\$8,000
Hotel Tax Expenditures	\$82,357	\$37,080	\$50,000	\$50,000
Grant Expenditures	\$0	\$15	\$100	\$200
Parks & Ground Maint.		\$8,281	\$8,880	\$12,000
Engineering Fees		\$69,015	\$75,000	\$125,000
Code/Ordin. Enforcement	\$4,510	\$1,100	\$1,500	\$5,000
4B Sales Tax/EDC		\$32,000	\$32,000	\$50,000
Total Expenditures	\$2,684,879	1,426,205	\$2,142,010	\$2,234,333
Unappropriated Reserve				\$3,827,061
Total Budget				\$1,592,728

Water/Sewer Fund - Budget

	Prior Year Total 2020-2021	Current Year To 5/31/2022	Estimated Year End Est. 9/30/22	Budgeted 10/01/22 To 9/30/2023
Beginning Balance (Est.)				\$2,800,000
Revenues:				
Property Taxes	\$245,000	\$245,000	\$245,000	\$245,000
Water Sales	\$756,006	\$756,006	\$1,135,000	\$1,250,000
Sewer Service	\$285,385	\$285,385	\$430,000	\$430,000
Water Tap	\$9,700	\$13,300	\$15,100	\$15,000
Sewer Tap	\$1,500	\$4,500	\$6,000	\$10,000
Late Charges	\$8,228	\$8,228	\$12,500	\$15,000
Miscellaneous	\$7,543	\$7,543	\$8,500	\$8,500
Interest	\$8,825	\$8,826	\$15,000	\$12,000
Collection Fees	\$12,861	\$12,861	\$20,000	\$20,000
Total Revenues	\$1,335,047	\$1,341,648	\$1,887,100	\$2,005,500
Total Budget				\$4,805,500

FINAL**Water/Sewer Fund - Budget**

	Prior Year Total 2020-2021	Current Year To 5/31/2022	Estimated Year End Est. 09/30/22	Budgeted 10/01/22 To 9/30/23
Salaries	\$255,662	\$180,054	\$266,358	\$306,947
Payroll Taxes	\$19,137	\$13,758	\$20,376	\$20,433
Benefits - Retirement	\$7,348	\$11,428	\$18,650	\$18,703
Benefits - Group Ins.	\$42,691	\$25,768	\$40,000	\$50,000
Utilities	\$103,405	\$79,116	\$100,000	\$115,000
Telephone	\$12,405	\$8,950	\$15,000	\$18,000
General Supplies	\$50,464	\$59,161	\$64,000	\$80,000
Office Supplies	\$1,021	\$1,735	\$1,900	\$2,500
Postage	\$3,739	\$4,301	\$4,500	\$5,500
Chlorine Supplies	\$18,163	\$23,393	\$25,000	\$50,000
Repair - Maint. Equip/Facs	\$93,890	\$52,172	\$65,000	\$85,000
Repair - Maint. Concrete Work	\$0	\$0	\$20,000	\$20,000
Dues & Subscriptions	\$12,323	\$13,248	\$13,248	\$14,000
Legal & Professional	\$62,270	\$8,341	\$11,000	\$11,900
Engineering Fees	\$29,316	\$36,443	\$150,000	\$1,000,000
Travel & Training	\$1,515	\$2,782	\$3,000	\$4,000
Laboratory Fees	\$17,697	\$11,805	\$18,700	\$20,000
Gasoline & Oil	\$7,488	\$8,331	\$13,000	\$23,000
Miscellaneous	\$4,631	\$10,136	\$12,000	\$12,000
Insurance	\$40,785	\$44,370	\$44,370	\$50,000
Bonding Interest	\$38,002	\$53,859	\$53,859	\$88,000
Bonding Principal	\$335,000	\$385,000	\$385,000	\$478,000
Capital Outlay/Improve.	\$410,586	\$1,274,038	\$1,400,000	\$379,216
Uniforms	\$1,699	\$248	\$400	\$500
Water Purchase	\$151,677	\$84,905	\$125,500	\$150,000
Grant Expenses	\$0	\$9,000	\$12,000	\$0
Total Expenditures	\$1,720,914	\$2,402,341	\$2,882,861	\$3,002,699
Unappropriated Reserve				\$4,805,500
Total Budget				\$1,802,801