

City of Poth

August 17, 2020

To the Members of the City Council:

I respectfully submit to you the Fiscal Year (FY) 2020-21 Proposed Annual Budget for your consideration. Due to current conditions we were very cautious in the preparation of the budget. This budget has been developed to allocate available resources to accomplish the goals and objectives of the Poth City Council.

Goals and Objectives

The City's proposed budget reflects a continuation of efforts by this Council to maintain and improve the quality of services and public facilities. The City will complete an additional water source to address increase demand. The City, along with Poth EDC will continue its efforts to complete the Parks and Wildlife Trail Grant which will extend the existing trail to the south.

In the general fund budget, the City has allotted for an additional police officer mid-fiscal year in an effort to continue to improve the level of police services. We were unable to accomplish this in our current budget due to Covid-19. In the utility budget, the City has allotted for the financing of radio read meters. The objective is to free up manhours and increase productivity and increase in revenues.

General Fund Revenues

Property Tax - \$247,000 reflects a 1.23% increase from last year's budget.

FELPS Share – 206,000 reflects a 1.5% decrease from last year's budget

Sales Tax – 110,000 reflects a 8% increase from last year's budget

Fees (park & building) are expected to remain the same

Franchise Fees and Commissions are expected to remain the same

General Fund Expenditures

Payroll reflects a 2% increase in Admin-Police-Court
Medical Benefits reflects a 4.7% increased – Police

Contract Labor in the Park was eliminated
Special Events reflects a 72% decrease from last year's budget

Water Works Fund Revenues

A rate adjustments will be reviewed and considered after impact of radio read meters is determined

Water Works Fund Expenditures

Payroll reflects an 14% increase from last year's budget due to personnel increase

Medical Benefits reflects a 32% increase from last year's budget due to personnel increase

Equipment RR Meters \$45,000 was added to this year's budget to finance radio read meters. This amount reflects yearly financing, term of pending contract 7 years

Recap

The combined FY Budget for 2020-21 is 1,755,090 which is \$23,775.00 (1.378%) increase from last year.

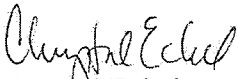
The increase in property tax revenue is based on the increase of taxable values.

Certified Taxable Value for 2020 is \$106,595,371, which is 1.25 % increase from last year's value.

The proposed tax rate of \$0.2360 per \$100 assessed valuation is a decrease from the current rate of \$0.2390 per \$100 of assessed valuation.

The proposed budget proposes a 2% COLA for all Waterworks, Administration and Police and the addition of personnel in Water Works beginning fiscal year and Police Dept mid year contingent on financial position

I would like to thank you and the city staff for your input in preparation of this budget. The hope is that this budget will enable the City to continue to furnish quality services to all the citizens of Poth.


Chrystal Eckel
Mayor

General Fund 2020-21 Budget Worksheet

General Fund Revenues 2020-21 Budget			june						
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remaining	2019-20 Projected	2019-20 over/short	2020-21 Proposed	
4090 - Interest Income	24.15	23.11	46.90	25.00	21.90	65.00	40.00	50.00	
4210 - Current Taxes	221,727.50	235,489.46	242,281.93	244,000.00	(1,718.07)	246,000.00	2,000.00	247,000.00	
4220 - Delinquent Taxes	7,761.28	4,786.68	4,390.45	5,000.00	(609.55)	6,000.00	1,000.00	6,000.00	
4230 - Tax & P&I	4,091.50	3,296.18	2,616.27	3,000.00	(383.73)	4,000.00	1,000.00	4,000.00	
4250 - Extex Franchise	3,739.18	4,249.23	4,186.03	4,000.00	186.03	4,186.00	186.00	4,000.00	
4260 - Felps Share	209,133.78	213,850.78	156,951.47	210,000.00	(53,048.53)	208,519.00	(1,481.00)	206,300.00	
4261 - Phone Franchise	895.95	912.36	681.18	800.00	(118.82)	681.18	(118.82)	700.00	
4280 - Sales Tax	101,615.61	107,549.97	88,726.60	101,000.00	(12,273.40)	114,500.00	13,500.00	110,000.00	
4290 - Utility Commission	32,694.38	31,709.80	20,512.38	30,000.00	(9,487.62)	28,000.00	(2,000.00)	28,000.00	
4350 - Park Revenues	1,500.00	1,250.00	1,225.00	1,000.00	225.00	250.00	(750.00)	750.00	
4370 - Court Fines	158,209.75	164,023.34	93,281.26	145,000.00	(51,718.74)	138,000.00	(7,000.00)	145,000.00	
4550 - Oil Lease Rev	923.94	849.11	401.21	700.00	(298.79)	400.00	(300.00)	500.00	
4600 - Building Permits	6,600.00	5,975.00	6,687.50	4,000.00	2,687.50	7,000.00	3,000.00	4,000.00	
4658 - Bank Drive Thru	5,240.00	5,040.00	3,780.00	5,040.00	(1,260.00)	5,040.00	-	5,040.00	
4659 - Internet Rent	8,290.00	9,500.00	6,750.00	9,250.00	(2,500.00)	9,250.00	-	9,250.00	
4900 - Misc	4,700.97	4,841.00	3,489.60	2,000.00	1,489.60	4,000.00	2,000.00	2,000.00	
	767,147.99	793,346.02	636,007.78	764,815.00	(128,807.22)	775,891.18	11,076.18	772,590.00	
Tax Roll	93,715,420	101,089,690		104,828,954				106,595,371	
Tax Rate	0.002460	0.002304		0.002390				0.00236	
Estimate Tax Revenue	219,012.94	221,265.11		238,014.14				246,534	
General Fund Expenses 2020-21 Budget			june						
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remaining	2019-20 Projected	2019-20 over/short	2020-21 Proposed	
10 Admin Department									
5010 - Payroll	60,828.84	62,436.00	48,893.40	65,372.00	66,000.00	65,500.00	(128.00)	\$66,625.00	
5020 - Payroll Tax	4,653.50	4,776.48	3,740.30	5,000.00	1,259.70	4,820.00	(180.00)	5,100.00	
5025 - TMRS	2,683.50	2,873.46	2,204.44	2,918.00	(713.56)	2,927.00	9.00	3,201.00	
5030 - Employment Tax	172.83	29.19	150.60	200.00	(49.40)	165.00	(35.00)	200.00	
5040 - Workers Comp.	550.16	464.40	492.29	480.00	12.29	650.00	170.00	670.00	
5050 - Medical Benefits	6,971.04	6,971.04	4,695.79	7,385.00	(2,689.21)	6,075.00	(1,310.00)	6,480.00	
5100 - Contract Labor	3,380.00	3,300.00	2,350.00	3,600.00	(1,250.00)	3,300.00	(300.00)	3,600.00	
6058 - Engineering	2,555.50	6,423.00	1,212.00	3,500.00	(2,288.00)	3,500.00	-	5,000.00	
6070 - Phone	1,610.93	1,655.59	1,129.05	1,700.00	(570.95)	1,600.00	(100.00)	1,650.00	
6080 - Utilities	3,903.28	3,670.07	2,664.04	4,500.00	(1,835.96)	3,900.00	(600.00)	4,500.00	
6090 - Office Supplies	4,079.57	2,993.59	2,108.09	2,500.00	(391.91)	2,500.00	-	2,500.00	
6095 - Service Contracts	1,100.13	826.91	858.51	1,000.00	(141.49)	1,200.00	200.00	1,200.00	
6100 - Postage	612.40	538.82	557.89	500.00	57.89	750.00	250.00	600.00	
6110 - City Hall Maintenan	16,800.00	10,881.46	1,628.66	2,700.00	(1,071.34)	2,700.00	-	3,000.00	
6170 - Annual Dues	1,810.20	2,917.87	1,743.99	2,000.00	(256.01)	1,800.00	(200.00)	2,000.00	
6180 - Legal & Audit	16,459.80	18,496.35	37,505.86	20,000.00	17,505.86	45,000.00	25,000.00	25,000.00	
6185- Legal notices			79.10	300.00	(220.90)	250.00	(50.00)	300.00	
6190 - Election Expense	3,876.33	6,851.82	-	7,500.00	(7,500.00)	-	(7,500.00)	7,500.00	
6210 - Tax Service	6,378.40	6,490.60	5,322.21	6,550.00	(1,227.79)	6,550.00	-	6,600.00	
6280 - EMS Budget	5,000.00	5,000.00	1,250.00	5,000.00	(3,750.00)	5,000.00	-	-	
6295 - Wilson Co. Library	500.00	500.00	-	-	-	-	-	-	
6300 - RSVP Budget	400.00	400.00	-	400.00	(400.00)	400.00	-	-	
6310 - Capital Expense	21,000.00	20,000.00	-	20,000.00	(20,000.00)	-	(20,000.00)	20,000.00	
6340 - Property Liability	20,950.00	24,021.62	16,425.00	24,000.00	(7,575.00)	21,510.00	(2,490.00)	24,000.00	
6345 - Animal Control	17.58	500.00	1,300.30	1,000.00	300.30	1,300.00	300.00	1,000.00	
6348 - Gift Certificates	1,000.00	1,000.00	800.00	1,200.00	(400.00)	800.00	(400.00)	1,200.00	
6900 - Misc	2,562.41	917.85	2,421.56	1,700.00	721.56	2,500.00	800.00	1,000.00	
6960 - Liabilities	62,808.00	62,808.00	47,106.00	62,800.00	(15,694.00)	62,800.00	-	62,800.00	
	252,664.40	257,744.12	186,639.08	253,805.00	67,165.92	247,497.00	(6,308.00)	\$255,726.00	

	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 Budget Remaining	2019-20 projected	2019-20 over/short	2020-21 Proposed
20 Police Department								
5010 - Payroll	98,976.00	103,269.12	73,011.60	149,220.00	(76,208.40)	105,000.00	(44,220.00)	151,830.00
5020 - Payroll Tax	7,571.73	7,900.19	5,585.46	11,415.00	(5,829.54)	8,000.00	(3,415.00)	11,615.00
5025 - TMRS	4,490.68	4,876.93	3,334.34	6,938.00	(3,603.66)	4,800.00	(2,138.00)	7,630.00
5030 - Unemployment Tax	489.89	40.12	309.90	200.00	109.90	440.00	240.00	650.00
5040 - Workers Comp	4,135.76	3,694.00	3,458.65	4,500.00	(1,041.35)	4,610.00	110.00	4,700.00
5050 - Medical Benefits	14,005.60	11,542.08	5,476.32	21,647.00	(16,170.68)	9,700.00	(11,947.00)	22,680.00
6070 - Phone	1,610.45	1,966.38	1,582.39	2,200.00	(617.61)	2,100.00	(100.00)	2,000.00
6090 - Office Supplies	3,650.24	3,879.79	1,025.61	1,500.00	(474.39)	1,500.00	-	1,500.00
6100 - Postage	94.51	47.05	21.55	100.00	(78.45)	100.00	-	100.00
6150 - Equipment/Vehicle F	6,197.66	31,498.77	3,056.81	7,500.00	(4,443.19)	7,500.00	-	7,500.00
6160 - Police Training	886.33	261.70	-	1,000.00	(1,000.00)	1,000.00	-	800.00
6170 - Dues	1,361.76	791.88	629.88	1,200.00	(570.12)	700.00	(500.00)	1,200.00
6520 - PD Fuel	8,183.83	8,271.12	4,736.29	8,000.00	(3,263.71)	7,500.00	(500.00)	8,000.00
6590 - Uniforms	1,160.76	431.00	140.95	800.00	(659.05)	800.00	-	800.00
6900 - Misc	6,526.65	246.58	-	-	-	-	-	-
	159,341.85	178,716.71	102,369.75	216,220.00	(113,850.25)	153,750.00	(62,470.00)	221,005.00
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remain	2019-20 Projected	2019-20 over/short	2020-21 Proposed
30 Municipal Court								
5010 - Payroll	16,540.80	17,037.12	13,161.24	17,549.00	(4,387.76)	17,549.00	-	17,899.00
5020 - Payroll Tax	1,265.28	1,303.20	1,006.74	1,343.00	(336.26)	1,343.00	-	1,370.00
5030 - Unemployment Tax	149.98	8.52	70.67	75.00	(4.33)	75.00	-	145.00
6070 - Phone	1,610.48	1,655.11	1,128.72	1,500.00	(371.28)	1,470.00	(30.00)	1,400.00
6090 - Office Supplies	1,096.84	1,124.89	889.04	1,100.00	(210.96)	1,100.00	-	1,100.00
6100 - Postage	497.00	430.00	110.00	450.00	(340.00)	450.00	-	450.00
6245 - Judge Training	243.35	458.45	261.06	400.00	(138.94)	261.06	(138.94)	350.00
6270 - Fine Tax	53,644.53	49,375.08	33,946.07	46,000.00	(12,053.93)	48,300.00	2,300.00	48,000.00
6275 - Court Tech/Build	5,238.34	4,838.60	2,940.49	4,000.00	(1,059.51)	4,000.00	-	4,000.00
	80,286.60	76,230.97	53,514.03	72,417.00	(18,902.97)	74,548.06	2,131.06	74,714.00
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remain	2019-20 Projected	2019-20 over/short	2020-21 Proposed
40 Fire Department								
5040 - Workers Comp	308.40	276.60	313.80	300.00	13.80	418.00	118.00	400.00
6200 - Fire Dept Budget	12,000.00	10,000.00	2,500.00	10,000.00	(7,500.00)	10,000.00	-	10,000.00
	12,308.40	10,276.60	2,813.80	10,300.00	(7,486.20)	10,418.00	118.00	10,400.00
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remain	2019-20 Projected	2019-20 over/short	2020-21 Proposed
50 Parks Department								
5100 - Contract Labor		5,400.00	5,250.00	7,200.00	(1,950.00)	7,050.00	(150.00)	\$0.00
6135 - Parks Lights	6,016.48	7,811.19	4,515.91	7,500.00	(2,984.09)	5,400.00	(2,100.00)	7,500.00
6310 - Capital Expense	10,000.00	10,000.00	10,300.50	10,000.00	300.50	10,300.50	300.50	10,000.00
6350 - Park Maintenance/	19,588.33	15,986.31	6,028.13	15,000.00	(8,971.87)	15,000.00	-	15,000.00
6353 - Special Events	1,678.95	1,463.25	850.76	1,800.00	(949.24)	900.00	(900.00)	500.00
	37,283.76	40,660.75	26,945.30	41,500.00	(14,554.70)	38,650.50	(2,849.50)	\$33,000.00
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remain	2019-20 Projected	2019-20 over/short	2020-21 Proposed
60 Street Department								
6058 - Street Engineer	5,781.50	3,560.50	1,717.00	3,000.00	(1,283.00)	3,000.00	-	5,000.00
6130 - Streets Lights	17,476.85	16,897.00	13,091.14	17,500.00	(4,408.86)	17,500.00	-	17,900.00
6140 - Street Maintenance	8,752.62	26,999.42	8,819.79	20,073.00	(11,253.21)	20,073.00	-	25,000.00
6148 - Seal Coat Reserve	193,840.20	160,428.32	82,350.15	130,000.00	(47,649.85)	130,000.00	-	129,845.00
	225,851.17	207,885.24	105,978.08	170,573.00	(64,594.92)	170,573.00	-	177,745.00
Totals	767,736.18	771,514.39	478,260.04	764,815.00	(152,223.12)	695,436.56	(69,378.44)	772,590.00
Surplus	(588.19)	21,831.63	157,747.74	-	23,415.90	80,454.62	80,454.62	-

Water Works Revenues 2020-21 Budget			June					
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 budget remaining	2019-20 projected	2019-20 over/short	2020-21 Proposed
4010 - Water Revenues	479,531.49	429,261.06	335,530.00	405,000.00	(69,470.00)	450,000.00	45000.00	420,000.00
4020 - Sewer Revenues	277,997.60	290,616.36	211,361.96	260,000.00	(48,638.04)	272,000.00	12000.00	265,000.00
4030 - Trash Revenues	253,104.78	258,733.89	195,092.61	255,000.00	(59,907.39)	255,000.00	0.00	250,000.00
4040 - Penalty Revenues	14,246.91	13,674.26	10,593.89	13,000.00	(2,406.11)	14,000.00	1000.00	13,500.00
4050 - Services Charges	6,705.00	5,720.00	4,715.00	6,000.00	(1,285.00)	6,000.00	0.00	6,000.00
4055 - Account Setup Fees	8,025.00	6,675.00	3,810.00	5,000.00	(1,190.00)	5,000.00	0.00	5,000.00
4060 - Water Connection	10,500.00	14,650.00	24,500.00	10,000.00	14,500.00	24,500.00	14500.00	10,500.00
4070 - Sewer Connection	7,000.00	14,650.00	21,000.00	10,000.00	11,000.00	21,000.00	11000.00	10,500.00
4900 - Misc	1,714.10	3,972.61	1,353.13	2,500.00	(1,146.87)	1,353.00	(1147.00)	2,000.00
Total	1,058,824.88	1,037,953.18	807,956.59	966,500.00	(158,543.41)	1,048,853.00	82353.00	982,500.00
Water Works Expenses 2020-21 Budget			june					
	2017-18 Actual	2018-19 Actual	2019-20 Y to D	2019-20 Budget	2019-20 Remaining of Budget	2019-20 projected	2019-20 over/short	2020-21 Proposed
5010 - Payroll	268,539.09	260,783.71	190,744.48	254,580.00	(63,835.52)	254,580.00	0.00	291,700.00
5020 - Payroll Tax	20,543.36	19,950.08	14,591.97	19,475.00	(4,883.03)	19,475.00	0.00	22,320.00
5025 - TMRS	12,197.20	12,304.10	8,918.25	11,860.00	(2,941.75)	11,860.00	0.00	14,600.00
5030 - Unemployment Tax	1,146.42	58.91	836.38	100.00	736.38	860.00	760.00	1,000.00
5040 - Workers Comp	10,315.37	8,783.00	6,572.01	9,000.00	(2,427.99)	8,800.00	(200.00)	9,500.00
5050 - Medical Benefits	39,932.70	37,030.84	25,995.79	37,110.00	(11,114.21)	34,200.00	(2910.00)	45,360.00
5100 - Contract Labor	600.00						0.00	
6058 - Engineering	2,967.00	4,578.50	2,020.00	5,000.00	(2,980.00)	5,000.00	0.00	5,000.00
6070 - Telephone	4,831.00	4,401.06	3,372.13	4,500.00	(1,127.87)	4,500.00	0.00	4,500.00
6080 - Utilities	45,460.93	43,047.93	32,694.51	45,000.00	(12,305.49)	45,500.00	500.00	45,000.00
6090 - Office Supplies	2,212.73	2,030.83	1,335.62	2,500.00	(1,164.38)	2,500.00	0.00	2,500.00
6100 - Postage	4,565.33	5,436.03	4,510.77	5,250.00	(739.23)	5,600.00	350.00	5,500.00
6150 - Equipment/Vehicle	39,221.28	89,115.01	17,170.69	25,000.00	(7,829.31)	25,000.00	0.00	20,000.00
6155-Equip/Lease/Purchase			23,733.80	24,000.00	(266.20)	23,733.80	(266.20)	
6170 - Dues/License Fee	6,363.90	6,584.62	4,521.85	6,000.00	(1,478.15)	5,000.00	(1000.00)	5,000.00
6185- Legal notices								120.00
6348 - Gift Certificates	1,200.00	1,200.00	1,000.00	1,200.00	(200.00)	1,000.00	(200.00)	1,200.00
6440 - Chemicals	5,023.00	3,135.14	4,638.66	4,500.00	138.66	5,500.00	1000.00	6,000.00
6450 - Water Maintenance	41,032.20	39,100.48	17,229.87	47,000.00	(29,770.13)	47,000.00	0.00	40,000.00
6451- Capital Equipment RR Meters			-	45,925.00	(45,925.00)	-	(45925.00)	44,400.00
6453 - Short Term Projects	140,000.00	45,000.00	-	45,000.00	(45,000.00)	45,000.00	0.00	40,000.00
6454 - Long Term Projects	45,000.00	82,700.00	-	45,000.00	(45,000.00)	45,000.00	0.00	40,000.00
6455 - Sewer Maintenance	35,566.22	16,096.22	22,385.15	25,000.00	(2,614.85)	30,000.00	5000.00	32,000.00
6450-City Share/TXCDBG		27,500.00					0.00	
6470 - Monthly Refuse	204,690.84	177,714.60	134,905.86	180,000.00	(45,094.14)	180,000.00	0.00	182,000.00
6480 - Supplies / Tools	8,534.60	7,818.08	5,455.34	10,000.00	(4,544.66)	10,000.00	0.00	10,000.00
6500 - Sampling / Inspect	2,782.62	3,730.87	2,749.72	4,500.00	(1,750.28)	3,500.00	(1000.00)	4,500.00
6520 - Fuel Expense	20,872.56	20,766.30	10,325.02	17,000.00	(6,674.98)	17,000.00	0.00	17,000.00
6590 - Uniform Rental	2,540.37	2,801.02	2,702.50	3,000.00	(297.50)	3,500.00	500.00	4,400.00
6900 - Misc	1,626.48	812.14	41.07	1,000.00	(958.93)	50.00	(950.00)	900.00
6960 - Liabilities	88,008.00	88,008.00	66,006.00	88,000.00	(21,994.00)	88,000.00	0.00	88,000.00
Total	1,055,773.20	1,010,487.47	604,457.44	966,500.00	604,457.44	922,158.80	(44341.20)	982,500.00
revenues over expenditure	3,051.68	27,465.71	203,499.15	-	203,499.15	126,694.20	126694.20	-