

# City of Poth Texas



Fiscal Year 2022-23 Budget  
Preliminary Budget

August 15, 2022

This budget will raise more total property taxes than last year's budget by \$7000.00, (2.69%) and of that amount \$3165.81 is revenue to be raised from new property added to the tax roll this year



# City of Poth

August 15, 2022

## To the Members of the City Council:

I respectfully submit to you the Fiscal Year (FY) 2022-23 Proposed Annual Budget for your consideration. 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.

### General Fund Revenues

General Fund Revenues reflect an overall 1.92% decrease from last year's budget. This is largely due to the decrease of revenue from City's share from FELPS.

Property Tax - reflects a 2.6% increase in current collections, 25% decrease in delinquent collections and 50% decrease in P&I from last year's budget

Court fines are expected to decrease or remain the same

Sales Tax – reflects a 12.59% increase from last year's budget

Fees, commissions, permits, and rentals are expected to remain the same

### General Fund Expenditures

Payroll reflects a 3% increase for current employees

Budget reflects increases in Medical Benefits, and worker's comp

Election expense reflects an 42% decrease from last year's budget

Police Dept fuel reflects a 16% increase from last year's budget

Streets expense reflects an 9% decrease

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## **Water Works Fund Revenues**

Water Revenues reflect an increase of 2.5% from last year's budget

## **Water Works Fund Expenditures**

Payroll reflects a 3% increase from last year's budget and increases in Medical Benefits, and worker's comp. Payroll may +/- to due personnel change at the beginning of calendar year

Equipment/Vehicle maintenance reflects a -29.% decrease from last year's budget (no new equipment is expected to be purchased)

Fuel reflects a 50% increase from last year's budget

All other expenditures expected to remain the same

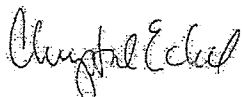
## **Recap**

The combined FY Budget for 2022-23 is 1,847,603.00 which is \$9938.00 (.54%) increase from last year.

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

The proposed tax rate is .1969 which is .0139 less from last year adopted rate.

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



2022-23 Preliminary Budget

General Fund

Revenues	July				2021-22 Budget	2021-22 budget remaining	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D					
				180.73	75.00	105.73	150.00	75.00	100.00
4090 - Interest Income	23.11	68.27	118.37	180.73	75.00	105.73	150.00	75.00	100.00
4210 - Current Taxes	235,489.46	247,201.51	249,469.77	257,674.26	260,000.00	(2,325.74)	267,000.00	7,000.00	2.69
4220 - Delinquent Taxes	4,786.68	5,537.85	3,943.93	3,739.99	4,000.00	(260.01)	3,000.00	(1,000.00)	(25.00)
4230 - Tax & P&I	3,296.18	3,918.31	3,297.41	2,172.05	3,000.00	(827.95)	1,500.00	(1,500.00)	(50.00)
4250 - Entex Franchise	4,249.23	4,188.03	4,094.34	4,577.91	4,000.00	577.91	4,000.00	-	-
4260 - Feips Share	213,850.78	208,519.07	216,339.35	155,964.70	208,400.00	(50,435.30)	176,803.00	(29,597.00)	(14.34)
4261 - Phone Franchise	912.36	899.30	1,038.87	788.60	700.00	88.60	700.00	-	-
4280 - Sales Tax	107,549.97	121,242.29	137,796.40	130,587.12	120,000.00	10,587.12	135,000.00	15,000.00	12.50
4290 - Utility Commission	31,709.80	29,068.08	30,403.07	25,079.70	28,000.00	(2,920.30)	28,000.00	-	-
4350 - Park Revenues	1,250.00	1,225.00	1,800.00	2,807.30	1,200.00	1,607.30	1,200.00	-	-
4370 - Court Fines	164,023.34	158,077.16	179,457.06	141,675.65	160,000.00	(18,324.35)	160,000.00	-	-
4550 - Oil Lease Rev	849.11	401.21	548.60	-	500.00	(500.00)	-	(500.00)	(100.00)
4600 - Building Permits	5,975.00	7,812.50	8,375.00	8,175.00	5,000.00	3,175.00	5,000.00	-	-
4658 - Bank Drive Thru	5,040.00	5,240.00	4,820.00	3,780.00	5,040.00	(1,260.00)	-	(5,040.00)	(100.00)
4659 - Internet Rent	9,500.00	8,800.00	9,500.00	7,750.00	9,250.00	(1,500.00)	9,250.00	-	-
4900 - Misc	4,841.00	4,013.53	3,147.71	5,771.94	2,000.00	3,771.94	2,000.00	-	-
<b>Total Revenues</b>	<b>793,346.02</b>	<b>806,210.11</b>	<b>853,949.88</b>	<b>750,724.95</b>	<b>809,165.00</b>	<b>(58,440.05)</b>	<b>793,603.00</b>	<b>(15,562.00)</b>	<b>(1.92)</b>
Expenses	July				2021-22 Budget	2021-22 budget remaining	2022-23 Proposed	\$ amount change in Budget from 2021-22	change in Budget from 2021-22
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D					
10 Admin Department									
5010 - Payroll	62,436.00	65,491.20	65,904.72	55,656.00	68,000.00	12,344.00	69,900.00	1,900.00	2.79
5020 - Payroll Tax	4,776.48	5,010.02	5,041.77	4,257.62	5,200.00	942.38	5,400.00	200.00	3.85
5025 - TMRS	2,873.46	2,928.72	3,187.00	2,776.80	3,330.00	553.40	3,400.00	70.00	2.10
5030 - Employment Tax	29.19	178.93	281.66	40.90	330.00	289.10	200.00	(130.00)	(39.39)
5040 - Workers Comp.	464.40	657.72	458.43	562.24	440.00	(122.24)	450.00	10.00	2.27
5050 - Medical Benefits	6,971.04	6,091.93	5,640.82	5,494.70	6,915.00	1,420.30	7,440.00	525.00	7.59
5100 - Contract Labor	3,300.00	3,210.00	2,530.00	2,150.00	4,000.00	1,850.00	4,000.00	-	-
6058 - Engineering	6,423.00	4,848.00	7,102.00	4,657.50	5,000.00	342.50	6,000.00	1,000.00	20.00
6070 - Phone	1,655.59	1,470.79	1,581.08	1,388.58	1,600.00	231.42	1,650.00	50.00	3.13
6080 - Utilities	3,670.07	4,099.39	3,597.83	3,365.92	4,500.00	1,134.08	4,500.00	-	-
6090 - Office Supplies	2,993.59	2,416.84	1,869.24	1,971.29	2,500.00	528.71	2,500.00	-	-
6095 - Service Contracts	826.91	1,272.33	1,319.67	1,224.29	1,200.00	(24.29)	1,200.00	-	-
6100 - Postage	538.82	775.65	639.30	468.00	800.00	332.00	800.00	-	-
6110 - City Hall Maintenan	10,881.46	1,688.76	28,635.82	2,588.87	3,000.00	411.13	3,000.00	-	-
6170 - Annual Dues	2,917.87	1,743.99	1,943.99	2,990.95	2,000.00	(990.95)	4,000.00	2,000.00	100.00
6180 - Legal & Audit	18,496.35	48,017.36	19,218.50	4,210.80	25,000.00	20,789.20	25,000.00	-	-
6185 - Legal notices	-	133.70	75.20	35.30	300.00	264.70	300.00	-	-
6190 - Election Expense	6,851.82	-	-	-	14,000.00	14,000.00	8,000.00	(6,000.00)	(42.86)
6210 - Tax Service	6,490.60	6,487.96	6,549.32	5,758.77	6,950.00	1,191.23	7,200.00	250.00	3.60
6280 - EMS Budget	5,000.00	5,000.00	-	-	-	-	-	-	-
6295 - Wilson Co. Library	500.00	-	-	-	-	-	-	-	-
6300 - RSVP Budget	400.00	400.00	-	-	-	-	-	-	-
6310 - Capital Expense	20,000.00	-	20,000.00	-	20,000.00	20,000.00	20,000.00	-	-
6340 - Property Liability	24,021.62	21,510.00	22,367.00	22,897.00	25,000.00	2,103.00	26,000.00	1,000.00	4.00
6345 - Animal Control	500.00	1,300.30	1,018.46	-	1,500.00	1,500.00	1,500.00	-	-
6348 - Gift Certificates	1,000.00	800.00	800.00	1,200.00	1,200.00	-	1,200.00	-	-
6900 - Misc	917.85	2,550.56	368.09	335.80	1,000.00	664.20	1,000.00	-	-
6960 - Liabilities	62,808.00	62,808.00	62,808.00	52,340.00	62,800.00	10,480.00	62,800.00	-	-
	<b>257,744.12</b>	<b>250,900.15</b>	<b>262,937.90</b>	<b>176,351.13</b>	<b>266,565.00</b>	<b>120,884.79</b>	<b>287,440.00</b>	<b>875.00</b>	<b>0.33</b>

	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021 to 22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
<b>20 Police Department</b>									
5010 - Payroll	103,269.12	104,714.64	108,807.50	113,580.77	139,000.00	25,419.23	143,200.00	4,200.00	3.02
5020 - Payroll Tax	7,900.19	8,010.72	8,170.91	8,688.93	10,635.00	1,946.07	11,000.00	365.00	3.43
5025 - TMRS	4,876.93	4,795.87	5,296.28	5,803.77	7,100.00	1,298.23	7,250.00	150.00	2.11
5030 - Unemployment Tax	40.12	438.51	504.00	279.02	760.00	480.98	300.00	(460.00)	(60.53)
5040 - Workers Comp	3,694.00	4,810.20	3,454.65	4,176.29	4,215.00	38.71	5,200.00	985.00	23.37
5050 - Medical Benefits	11,542.08	9,654.77	10,902.46	16,497.18	20,740.00	4,242.82	22,320.00	1,580.00	7.62
6070 - Phone	1,956.38	2,076.51	2,197.96	3,196.38	2,800.00	(396.38)	4,000.00	1,200.00	42.86
6090 - Office Supplies	3,879.79	2,831.43	7,753.23	1,215.76	1,500.00	284.24	1,500.00	-	-
6100 - Postage	47.05	21.55	20.95	22.94	100.00	77.06	50.00	(50.00)	(50.00)
6150 - Equipment/Vehicle R	31,498.77	8,899.55	41,267.66	3,740.43	7,500.00	3,759.57	7,500.00	-	-
6153 Police Equip Grant			23,030.00	-	-	-	-	-	#DIV/0!
6160 - Police Training	261.70	995.00	798.60	90.00	800.00	710.00	800.00	-	-
6170 - Dues- wireless	791.88	791.88	629.88	791.88	1,200.00	408.12	1,500.00	300.00	25.00
6520 - PD Fuel	8,271.12	6,252.58	9,114.65	11,027.68	9,500.00	(1,527.68)	11,000.00	1,500.00	15.79
6590 - Uniforms	431.00	603.70	799.90	271.90	800.00	528.10	800.00	-	-
6900 - Misc	246.58	-	-	-	-	-	-	-	-
	<b>178,716.71</b>	<b>154,906.91</b>	<b>220,748.63</b>	<b>169,382.93</b>	<b>206,650.00</b>	<b>37,267.07</b>	<b>216,420.00</b>	<b>9,770.00</b>	<b>4.73</b>
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
<b>30 Municipal Court</b>									
5010 - Payroll	17,037.12	17,548.32	17,899.20	14,933.24	18,260.00	3,326.76	16,000.00	(2,260.00)	(12.38)
5020 - Payroll Tax	1,303.20	1,342.32	1,359.20	1,142.29	1,400.00	257.71	1,250.00	(150.00)	(10.71)
5030 - Unemployment Tax	8.52	144.47	250.58	10.44	255.00	244.56	50.00	(205.00)	(80.39)
6070 - Phone	1,655.11	1,470.35	1,580.61	1,368.17	1,550.00	181.83	1,600.00	50.00	3.23
6090 - Office Supplies	1,124.89	1,200.62	1,098.64	523.69	1,100.00	576.31	1,000.00	(100.00)	(9.09)
6100 - Postage	430.00	440.00	440.00	232.00	600.00	368.00	600.00	-	-
6245 - Judge Training	458.45	261.06	200.00	100.00	300.00	200.00	200.00	(100.00)	(33.33)
6270 - Fine Tax	49,375.08	46,053.27	73,441.25	50,143.52	70,000.00	19,856.48	64,000.00	(6,000.00)	(8.57)
6275 - Court Tech/Build	4,838.60	4,091.94	6,992.40	4,850.55	6,000.00	1,149.45	5,700.00	(300.00)	(5.00)
	<b>76,230.97</b>	<b>72,552.35</b>	<b>103,271.88</b>	<b>73,303.90</b>	<b>99,465.00</b>	<b>26,161.10</b>	<b>90,400.00</b>	<b>(9,065.00)</b>	<b>(9.11)</b>
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
<b>40 Fire Department</b>									
5040 - Workers Comp	276.60	418.40	427.50	561.04	560.00	(1.04)	570.00	10.00	1.79
6200 - Fire Dept Budget	10,000.00	10,000.00	10,000.00	7,500.00	10,000.00	2,500.00	10,000.00	-	-
	<b>10,276.60</b>	<b>10,418.40</b>	<b>10,427.50</b>	<b>8,061.04</b>	<b>10,560.00</b>	<b>2,498.96</b>	<b>10,570.00</b>	<b>10.00</b>	<b>0.09</b>
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
<b>50 Parks Department</b>									
5100- Contract Labor	5,400.00	7,050.00	-	-	-	-	-	-	-
6135 - Parks Lights	7,811.19	5,759.47	6,535.69	6,407.35	7,500.00	1,092.65	8,000.00	500.00	6.67
6310 - Capital Expense	10,000.00	10,300.60	10,000.00	-	10,000.00	10,000.00	10,000.00	-	-
6350 - Park Maintenance	15,986.31	27,834.20	21,095.87	11,786.28	15,000.00	3,213.72	15,000.00	-	-
6353 - Special Events	1,463.25	850.76	695.36	-	500.00	500.00	500.00	-	-
	<b>40,660.75</b>	<b>51,794.93</b>	<b>38,326.92</b>	<b>18,193.63</b>	<b>33,000.00</b>	<b>14,806.37</b>	<b>33,500.00</b>	<b>500.00</b>	<b>1.52</b>
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
<b>60 Street Department</b>									
6058 - Street Engineer	3,560.50	2,828.00	3,021.00	1,150.00	5,000.00	3,850.00	5,000.00	-	-
6130 - Streets Lights	16,897.00	17,528.02	13,115.68	9,572.62	16,000.00	6,427.38	12,000.00	(4,000.00)	(25.00)
6140 - Street Maintenance	26,999.42	18,773.48	24,744.16	15,588.89	25,000.00	9,411.11	25,000.00	-	-
6148 - Seal Coat Reserve	160,428.32	223,631.66	174,766.91	78,600.00	136,925.00	58,325.00	123,273.00	(13,652.00)	(9.97)
6240 - Drainage	-	-	-	-	10,000.00	10,000.00	10,000.00	-	-
	<b>207,885.24</b>	<b>262,761.16</b>	<b>215,647.75</b>	<b>104,911.51</b>	<b>192,925.00</b>	<b>88,013.49</b>	<b>175,273.00</b>	<b>(17,652.00)</b>	<b>(9.15)</b>
<b>Total Expenditures</b>	<b>771,514.39</b>	<b>803,333.90</b>	<b>851,360.58</b>	<b>550,204.14</b>	<b>809,165.00</b>	<b>120,884.79</b>	<b>793,603.00</b>	<b>(15,562.00)</b>	<b>(1.92)</b>
<b>Surplus</b>	<b>21,831.63</b>	<b>2,876.21</b>	<b>2,589.30</b>	<b>200,520.81</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

Water Works									
Revenues									
				July					
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	% amount change in Budget from 2021-22
4010 - Water Revenues	429,261.06	483,228.80	473,764.59	443,648.76	440,000.00	3,648.76	448,000.00	8,000.00	1.82
4020 - Sewer Revenues	290,616.36	282,095.40	295,028.36	261,986.74	275,000.00	(13,013.26)	280,000.00	5,000.00	1.82
4030 - Trash Revenues	258,733.89	259,944.34	267,843.93	228,832.62	265,000.00	(36,167.38)	270,000.00	5,000.00	1.89
4040 - Penalty Revenues	13,674.26	14,404.53	14,782.98	16,765.43	13,500.00	3,265.43	15,000.00	1,500.00	11.11
4050 - Services Charges	5,720.00	6,100.00	6,390.00	6,025.00	6,000.00	25.00	6,000.00	-	0.00
4055 - Account Setup Fee	6,675.00	5,825.00	7,385.00	5,475.00	6,000.00	(525.00)	6,000.00	-	0.00
4060 - Water Connection	14,650.00	28,000.00	10,500.00	35,000.00	10,500.00	24,500.00	14,000.00	3,500.00	33.33
4070 - Sewer Connection	14,650.00	24,500.00	10,500.00	35,000.00	10,500.00	24,500.00	14,000.00	3,500.00	33.33
4900 - Misc	3,972.61	1,388.13	1,454.29	114.65	2,000.00	(1,885.35)	1,000.00	(1,000.00)	-50.00
<b>Total</b>	<b>1,037,953.18</b>	<b>1,105,486.20</b>	<b>1,087,649.15</b>	<b>1,032,848.20</b>	<b>1,028,500.00</b>	<b>4,348.20</b>	<b>1,054,000.00</b>	<b>25,500.00</b>	<b>2.48</b>
Expenses									
	2018-19 Actual	2019-20 Actual	2020-21 Actual	2021-22 Y to D	2021-22 Budget	2021-22 budget remainig	2022-23 Proposed	\$ amount change in Budget from 2021-22	change in Budget from 2021-22
5010 - Payroll	260,783.71	255,094.94	293,500.40	249,076.55	300,000.00	50,923.45	299,000.00	(1,000.00)	-0.33
5020 - Payroll Tax	19,950.08	19,514.75	22,452.82	19,054.27	22,800.00	3,745.73	19,700.00	(3,100.00)	-13.60
5025 - TMRS	12,304.10	11,884.81	14,633.24	12,727.79	15,170.00	2,442.21	15,130.00	(40.00)	-0.26
5030 - Unemployment Tax	58.91	864.00	1,864.63	63.03	2,000.00	1,936.97	400.00	(1,600.00)	-80.00
5040 - Workers Comp	8,783.00	8,762.68	6,914.33	7,864.43	7,750.00	85.57	8,000.00	250.00	3.23
5050 - Medical Benefits	37,030.84	32,958.86	38,560.34	38,493.94	48,405.00	9,911.06	53,950.00	5,545.00	11.46
6058 - Engineering	4,578.50	8,080.00	3,498.00	6,670.00	5,000.00	(1,670.00)	7,000.00	2,000.00	40.00
6070 - Telephone	4,401.06	4,514.33	4,544.94	3,638.64	4,500.00	861.36	4,500.00	-	0.00
6080 - Utilities	43,047.93	45,865.71	49,688.11	43,537.82	45,000.00	1,462.18	50,000.00	5,000.00	11.11
6090 - Office Supplies	2,030.83	2,337.64	1,911.50	1,756.01	2,500.00	743.99	2,500.00	-	0.00
6100 - Postage	5,436.03	5,714.21	5,533.93	4,800.41	6,000.00	1,199.59	6,200.00	200.00	3.33
6150 - Equipment/Vehicle	89,115.01	63,865.67	76,662.83	23,450.76	42,475.00	19,024.24	30,000.00	(12,475.00)	-29.37
6155-Equip/Lease/Purchase		23,733.80	-	-	-	-	-	-	-
6170 - Dues/License Fee	6,584.62	4,616.85	5,433.81	6,856.13	5,000.00	(1,856.13)	6,000.00	1,000.00	20.00
6185- Legal notices			108.00	-	100.00	100.00	100.00	-	0.00
6348 - Gift Certificates	1,200.00	1,000.00	1,200.00	1,200.00	1,200.00	-	1,200.00	-	0.00
6440 - Chemicals	3,135.14	6,753.69	5,887.92	5,110.28	6,000.00	889.72	6,000.00	-	0.00
6450 - Water Maintenance	39,100.48	130,552.95	84,312.67	22,117.46	40,000.00	17,882.54	40,320.00	320.00	0.80
6451- Capital Equipment RR Meters		-	44,352.97	44,352.97	44,400.00	47.03	44,400.00	-	0.00
6453 - Short Term Projects	45,000.00	45,000.00	40,000.00	30,000.00	40,000.00	10,000.00	40,000.00	-	0.00
6454 - Long Term Projects	82,700.00	90,925.00	40,000.00	30,000.00	40,000.00	10,000.00	40,000.00	-	0.00
6455 - Sewer Maintenance	16,096.22	31,422.16	31,968.64	8,136.01	32,000.00	23,861.99	40,000.00	8,000.00	25.00
6470 - Monthly Refuse	177,714.60	179,670.33	186,743.62	160,510.87	192,000.00	31,489.13	198,800.00	6,800.00	3.54
6480 - Supplies / Tools	7,818.08	9,374.94	9,018.76	12,570.77	10,000.00	(2,570.77)	12,800.00	2,800.00	28.00
6500 - Sampling / Inspect	3,730.87	4,100.72	1,135.43	4,019.24	3,000.00	(1,019.24)	4,500.00	1,500.00	50.00
6520 - Fuel Expense	20,766.30	16,044.10	24,002.66	21,144.50	20,000.00	(1,144.50)	30,000.00	10,000.00	50.00
6590 - Uniform Rental	2,801.02	3,727.80	4,124.27	3,949.58	4,300.00	350.42	4,500.00	200.00	4.65
6900 - Misc	812.14	126.47	684.62	300.00	900.00	600.00	1,000.00	100.00	11.11
6960 - Liabilities	88,008.00	88,008.00	88,008.00	73,340.00	88,000.00	14,660.00	88,000.00	-	0.00
<b>Total Expenditures</b>	<b>1,010,487.47</b>	<b>1,094,514.41</b>	<b>1,086,746.44</b>	<b>834,543.46</b>	<b>1,028,500.00</b>	<b>193,956.54</b>	<b>1,054,000.00</b>	<b>25,500.00</b>	<b>2.48</b>
revenues over expenditure	27,465.71	10,971.79	902.71	198,304.74	-	-	-	-	-