

City of Poth

July 17, 2023

To the Members of the City Council:

I respectfully submit to you the Fiscal Year (FY) 2023-24 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. The combined total of all funds for all departments, operations and functions proposed for Fiscal Year 2023-24 is 1,994,150.00 a 7.94% from our current fiscal year.

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

The General Fund is the primary source of funding for basic city services, police, court, fire, park, streets, and development.

General Fund Revenues reflect an overall 15% increase from last year's budget. This is due to the increase revenue from City's share from FELPS, changes to CenterPoint Franchise Agreement and the additional ¼% sales tax approved by voters.

Court fines are expected to decrease or remain the same.

Fees, commissions, permits, and rentals are under review.

General Fund Expenditures reflect increases in employee compensation. To be competitive in the current job market this budget proposes a 5% COLA for current employees, an increase for the police department salaries of 13% and additional assistance to the court department. This budget reflects an increase in Medical Benefits. All other expenditures are projected to remain the same or reflect minor increases/decreases.

Water Works Fund

Water Works Fund is the primary source of funding for the maintenance and operations of the City's Public Works Department, this includes water and wastewater operations. Employees also maintain the park areas.

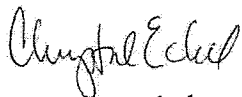
Water Works Revenues reflect an increase of 2.5% from last year's budget.

Water Works Fund Expenditures proposes and increases in employee compensation of 5% COLA for all current employees, an increase in Medical Benefits and the addition of Nueces RA Contract. Due to the current job market, the City has contracted with Nueces RA for the operations and maintenance of the wastewater and water plants.

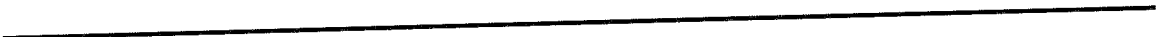
All other expenditures are projected to remain the same or reflect minor increases/decreases. Payroll may +/- to due personnel change during fiscal year.

Recap

I would like to thank you and the city staff for your input in the preparation of this budget. With this budget we have continued to remain very conservative to help to maintain financial stability for the future. These are exciting times with prospects of potential growth for our city and the hope is that this budget will enable the city to continue to provide quality services to all the citizens of Poth.



Chrystal Eckel
Mayor



2023-24 Preliminary Budget

General Fund

Revenues	Prior Budget Years		current Budget Year 2022-23			Proposed Budget 2023-24		
	2020-21 Actual	2021-22 Actual	2022-23 may Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
4210 - Interest Income	118.37	203.46	363.70	150.00	213.70	-	(150.00)	(100.00)
4210 - Current Taxes	249,469.77	259,361.65	263,707.53	267,000.00	(3,292.47)	270,000.00	3,000.00	1.12
4220 - Delinquent Taxes	3,943.93	4,133.74	4,580.39	3,000.00	1,580.39	3,000.00	-	-
4230 - Tax & P&I	3,297.41	2,535.20	3,270.04	1,500.00	1,770.04	2,000.00	500.00	33.33
4250 - Centerpoint Franch	4,094.34	4,577.91	5,238.81	4,000.00	1,238.81	20,000.00	16,000.00	400.00
4260 - Felps Share	216,339.35	184,833.48	140,734.87	176,803.00	(36,068.13)	233,000.00	56,197.00	31.79
4261 - Phone Franchise	1,038.87	1,042.68	734.60	700.00	34.60	700.00	-	-
4280 - Sales Tax	137,796.40	160,361.15	125,988.34	135,000.00	(9,011.66)	192,000.00	57,000.00	42.22
4290 - Utility Commission	30,403.07	31,655.90	21,671.80	28,000.00	(6,328.20)	28,000.00	-	-
4350 - Park Revenues	1,800.00	3,407.30	2,100.00	1,200.00	900.00	1,200.00	-	-
4370 - Court Fines	179,457.06	161,949.95	29,051.38	160,000.00	(130,948.62)	150,000.00	(10,000.00)	(6.25)
4600 - Permits	8,375.00	9,175.00	4,920.00	5,000.00	(80.00)	5,000.00	-	-
4659 - Internet Rent	9,500.00	9,250.00	6,000.00	9,250.00	(3,250.00)	9,250.00	-	-
4900 - Misc	3,147.71	6,216.50	2,528.16	2,000.00	528.16	2,000.00	-	-
Total Revenues	853,949.88	842,483.92	610,889.62	793,603.00	(182,713.38)	916,150.00	122,547.00	15.44
Expenses	Prior Budget Years		current Budget Year 2022-23			Proposed Budget 2023-24		
	2020-21 Actual	2021-22 Actual	2022-23 may Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	change in Budget from 2022-23
10 Admin Department								
5010 - Payroll	65,904.72	66,973.20	45,642.80	69,900.00	24,257.20	72,720.00	2,820.00	4.03
5020 - Payroll Tax	5,041.77	5,123.38	3,491.71	5,400.00	1,908.29	5,565.00	165.00	3.06
5025 - TMRS	3,187.00	3,329.76	2,271.04	3,400.00	1,128.96	3,600.00	200.00	5.88
5030 - Employment Tax	281.66	40.90	10.05	200.00	189.95	100.00	(100.00)	(50.00)
5040 - Workers Comp.	458.43	562.24	338.70	450.00	111.30	630.00	180.00	40.00
5050 - Medical Benefits	5,640.82	6,595.18	4,981.84	7,440.00	2,458.16	8,310.00	870.00	11.69
5100 - Contract Labor	2,530.00	2,600.00	1,800.00	4,000.00	2,200.00	3,000.00	(1,000.00)	(25.00)
6058 - Engineering	7,102.00	9,200.00	4,187.50	6,000.00	1,812.50	6,000.00	-	-
6070 - Phone	1,581.08	1,651.39	1,187.95	1,650.00	462.05	1,800.00	150.00	9.09
6070 - Utilities	3,597.83	4,371.80	2,772.66	4,500.00	1,727.34	4,000.00	(500.00)	(11.11)
6070 - Office Supplies	1,869.24	2,842.05	1,729.43	2,500.00	770.57	2,500.00	-	-
6095 - Service Contracts	1,319.67	1,507.35	524.56	1,000.00	475.44	1,200.00	200.00	20.00
6100 - Postage	639.30	648.00	357.93	800.00	442.07	600.00	(200.00)	(25.00)
6110 - City Hall Maintenan	28,635.82	3,042.00	568.10	3,000.00	2,431.90	3,000.00	-	-
6170 - Annual Dues	1,943.99	2,990.95	1,999.99	4,000.00	2,000.01	3,000.00	(1,000.00)	(25.00)
6180 - Legal & Audit	19,218.50	24,154.80	5,635.00	25,000.00	19,365.00	35,000.00	10,000.00	40.00
6185- Legal notices	75.20	64.90	35.70	300.00	264.30	300.00	-	-
6190 - Election Expense			82.30	8,000.00	7,917.70	8,000.00	-	-
6210 - Tax Service	6,549.32	7,066.64	4,053.31	7,200.00	3,146.69	7,200.00	-	-
6310 - Capital Expense	20,000.00			20,000.00	20,000.00	20,000.00	-	-
6340 - Property Liability	22,367.00	22,897.00	19,337.50	26,000.00	6,662.50	26,000.00	-	-
6345 - Animal Control	1,018.46			1,500.00	1,500.00	1,000.00	(500.00)	(33.33)
6348 - Gift Certificates	800.00	1,200.00	800.00	1,200.00	400.00	1,200.00	-	-
6900 - Misc	368.09	552.28	365.30	1,000.00	634.70	1,000.00	-	-
6960 - Liabilities	62,808.00	62,808.00	52,340.00	62,800.00	10,460.00	62,800.00	-	-
	262,937.90	230,221.82	154,513.37	267,240.00	112,726.63	278,525.00	11,285.00	4.22

	2020-21 Actual	2021-22 Actual	2022-23 may Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
20 Police Department								
5010 - Payroll	106,807.50	136,456.64	51,444.51	143,200.00	91,755.49	163,050.00	19,850.00	13.86
5020 - Payroll Tax	8,170.91	10,438.92	3,935.42	11,000.00	7,064.58	12,475.00	1,475.00	13.41
- TMRS	5,296.28	6,968.17	2,610.84	7,250.00	4,639.16	8,320.00	1,070.00	14.76
5030 - Unemployment Tax	504.00	279.02	9.00	300.00	291.00	150.00	(150.00)	(50.00)
5040 - Workers Comp	3,454.65	4,176.29	3,485.60	5,200.00	1,714.40	5,200.00	-	-
5050 - Medical Benefits	10,902.46	19,798.72	6,227.30	22,320.00	16,092.70	24,920.00	2,600.00	11.65
6070 - Phone	2,197.96	3,638.44	2,273.26	4,000.00	1,726.74	4,000.00	-	-
6090 - Office Supplies	7,753.23	4,067.15	473.25	1,500.00	1,026.75	1,300.00	(200.00)	(13.33)
6100 - Postage	20.95	22.94	-	50.00	50.00	50.00	-	-
6150 - Equipment/Vehicle	41,267.66	5,291.75	3,253.67	7,500.00	4,246.33	7,500.00	-	-
6160 - Police Training	798.60	90.00	884.86	800.00	(84.86)	800.00	-	-
6170 - Dues	629.88	1,101.27	692.87	1,500.00	807.13	700.00	(800.00)	(53.33)
6520 - PD Fuel	9,114.65	13,225.57	3,122.52	11,000.00	7,877.48	11,000.00	-	-
6590 - Uniforms	799.90	771.90	296.00	800.00	504.00	1,000.00	200.00	25.00
	220,748.63	206,326.78	78,709.10	216,420.00	137,710.90	240,465.00	24,045.00	11.11
	2020-21 Actual	2021-22 Actual	2022-23 May Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
30 Municipal Court								
5010 - Payroll	17,899.20	17,601.24	10,672.00	16,000.00	5,328.00	16,800.00	800.00	5.00
5020 - Payroll Tax	1,369.20	1,346.37	816.32	1,250.00	433.68	1,280.00	30.00	2.40
5030 - Unemployment Tax	250.58	10.44	12.00	50.00	38.00	50.00	-	-
5100 - contract labor			611.00	0.00	(611.00)	9,360.00	9,360.00	100.00
6070 - Phone	1,580.61	1,650.91	1,187.61	1,600.00	412.39	1,550.00	(50.00)	(3.13)
6090 - Office Supplies	1,098.64	550.64	198.58	1,000.00	801.42	1,000.00	-	-
6100 - Postage	440.00	232.00	-	500.00	500.00	400.00	(100.00)	(20.00)
6170 - Dues			2,585.23	0.00	(2,585.23)	-	(0.00)	(100.00)
6180 - Legal		2,702.63	5,424.65	8,000.00	2,575.35	9,500.00	1,500.00	18.75
6245 - Judge Training	200.00	100.00	-	200.00	200.00	300.00	100.00	50.00
6270 - Fine Tax	73,441.25	50,143.52	24,165.31	57,000.00	32,834.69	55,000.00	(2,000.00)	(3.51)
6275 - Court Tech/Build	6,992.40	5,805.51	1,181.26	5,000.00	3,818.74	4,500.00	(500.00)	(10.00)
	103,271.88	80,143.26	46,853.96	90,600.00	43,746.04	99,740.00	9,140.00	10.09
	2020-21 Actual	2021-22 Actual	2022-23 may Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
40 Fire Department								
5040 - Workers Comp	427.50	561.04	420.15	570.00	149.85	570.00	-	-
6200 - Fire Dept Budget	10,000.00	10,000.00		10,000.00	10,000.00	10,000.00	-	-
	10,427.50	10,561.04	420.15	10,570.00	10,149.85	10,570.00	-	-
	2020-21 Actual	2021-22 Actual	2022-23 to D Y	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
50 Parks Department								
6135 - Parks Lights	6,535.69	6,779.78	5,753.93	8,000.00	2,246.07	8,650.00	650.00	8.13
6310 - Capital Expense	10,000.00	52,637.47	-	10,000.00	10,000.00	10,000.00	-	-
6350 - Park Maintenance/	21,095.87	18,204.30	6,486.95	15,000.00	8,513.05	15,000.00	-	-
6353 - Special Events	695.36	-	698.39	500.00	(198.39)	700.00	200.00	40.00
	38,326.92	77,621.55	12,939.27	33,500.00	20,560.73	34,350.00	850.00	2.54
	2020-21 Actual	2021-22 Actual	2022-23 may Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
60 Street Department								
6058 - Street Engineer	3,021.00	5,750.00	1,062.50	5,000.00	3,937.50	5,000.00	-	-
6130 - Streets Lights	13,115.68	11,547.24	8,383.04	12,000.00	3,616.96	12,500.00	500.00	4.17
6140 - Street Maintenance	24,744.16	17,924.57	3,417.38	25,000.00	21,582.62	25,000.00	-	-
6148 - Seal Coat Reserve	174,766.91	191,436.10	55,668.13	123,273.00	67,604.87	200,000.00	76,727.00	62.24
6240 - Drainage		11,282.14		10,000.00	10,000.00	10,000.00	-	-
	215,647.75	226,657.91	68,531.05	175,273.00	96,741.95	252,500.00	77,227.00	44.06
Expenditures	851,360.58	831,532.36	361,966.90	793,603.00	421,636.10	916,150.00	122,547.00	15.44
Surplus	2,589.30	10,951.56	248,922.72	-		0.00		

Water Works

Revenues	Prior Budget Years		current Budget Year 2022-23			Proposed Budget 2023-24		
	2020-21 Actual	2021-22 Actual	2022-23 Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	% amount change in Budget from 2022-23
- Water Revenues	473,764.59	559,719.51	323,728.53	448,000.00	(124,271.47)	460,000.00	12,000.00	2.68
4020 - Sewer Revenues	295,028.36	315,088.75	205,960.59	280,000.00	(74,039.41)	285,000.00	5,000.00	1.79
4030 - Trash Revenues	267,843.93	274,658.59	191,657.61	270,000.00	(78,342.39)	275,000.00	5,000.00	1.85
4040 - Penalty Revenues	14,782.98	19,725.80	12,644.87	15,000.00	(2,355.13)	17,000.00	2,000.00	13.33
4050 - Services Charges	6,390.00	7,190.00	3,525.00	6,000.00	(2,475.00)	6,000.00	-	0.00
4055 - Account Setup Fee	7,385.00	6,555.00	3,430.00	6,000.00	(2,570.00)	6,000.00	-	0.00
4060 - Water Connection	10,500.00	38,500.00	10,500.00	14,000.00	(3,500.00)	14,000.00	-	0.00
4070 - Sewer Connection	10,500.00	38,500.00	14,000.00	14,000.00	-	14,000.00	-	0.00
4900 - Misc	1,454.29	1,169.65	1,075.50	1,000.00	75.50	1,000.00	-	0.00
Total	1,087,649.15	1,261,107.30	766,522.10	1,054,000.00	(287,477.90)	1,078,000.00	24,000.00	2.28
Expenses	Prior Budget Years		current Budget Year 2022-23			Proposed Budget 2023-24		
	2020-21 Actual	2021-22 Actual	2022-23 Y to D	2022-23 Budget	2022-23 budget remaining	2023-24 Proposed	\$ amount change in Budget from 2022-23	change in Budget from 2022-23
5010 - Payroll	293,500.40	299,064.03	156,802.26	299,000.00	142,197.74	258,100.00	(40,900.00)	-13.68
5020 - Payroll Tax	22,452.82	22,878.29	11,995.45	19,700.00	7,704.55	19,700.00	-	0.00
5025 - TMRS	14,633.24	15,272.16	7,921.44	15,130.00	7,208.56	13,100.00	(2,030.00)	-13.42
5030 - Unemployment Tax	1,864.63	63.03	46.22	400.00	353.78	200.00	(200.00)	-50.00
5040 - Workers Comp	6,914.33	7,664.43	5,603.30	8,000.00	2,396.70	8,000.00	-	0.00
5050 - Medical Benefits	38,560.34	46,197.39	26,233.95	53,950.00	27,716.05	49,400.00	(4,550.00)	-8.43
5100 - Contract Labor	-	-	3,000.00	0.00	(3,000.00)	0.00	-	0.00
6058 - Engineering	3,498.00	6,670.00	14,750.00	7,000.00	(7,750.00)	7,000.00	-	0.00
6070 - Telephone	4,544.94	4,206.15	3,061.98	4,500.00	1,438.02	4,500.00	-	0.00
6080 - Utilities	49,688.11	54,891.35	43,716.54	50,000.00	6,283.46	60,000.00	10,000.00	20.00
6090 - Office Supplies	1,911.50	2,238.37	920.13	2,500.00	1,579.87	2,500.00	-	0.00
6095 - Service Contract	-	-	192.19	900.00	707.81	1,000.00	100.00	11.11
6099 - Neuces RA Contra	-	-	-	0.00	0.00	90,000.00	90,000.00	100.00
6100 - Postage	5,533.93	5,788.40	3,712.22	6,200.00	2,487.78	6,000.00	(200.00)	-3.23
6150 - Equipment/Vehicle	76,662.83	258,033.40	15,820.66	30,000.00	14,179.34	20,000.00	(10,000.00)	-33.33
- Dues/License Fee	5,433.81	9,165.48	6,497.07	6,000.00	(497.07)	6,000.00	-	0.00
6150 - Legal notices	108.00	-	125.10	100.00	(25.10)	200.00	100.00	100.00
6348 - Gift Certificates	1,200.00	1,200.00	1,000.00	1,200.00	200.00	1,000.00	(200.00)	-16.67
6440 - Chemicals	5,887.92	7,881.84	4,497.78	6,000.00	1,502.22	7,000.00	1,000.00	16.67
6450 - Water Maintenance	84,312.67	23,080.44	34,408.06	40,320.00	5,911.94	30,000.00	(10,320.00)	-25.60
6451 - Capital Equipment	44,352.97	44,352.97	44,352.97	44,400.00	47.03	44,400.00	-	0.00
6453 - Short Term Project	40,000.00	40,000.00	20,000.00	40,000.00	20,000.00	40,000.00	-	0.00
6454 - Long Term Project	40,000.00	40,000.00	20,000.00	40,000.00	20,000.00	40,000.00	-	0.00
6455 - Sewer Maintenance	31,968.64	12,037.99	10,005.88	40,000.00	29,994.12	30,000.00	(10,000.00)	-25.00
6470 - Monthly Trash	186,743.62	192,802.91	133,639.40	198,800.00	65,160.60	200,000.00	1,200.00	0.60
6480 - Supplies / Tools	9,018.76	15,204.61	8,418.09	12,000.00	3,581.91	12,000.00	-	0.00
6500 - Sampling / Inspect	1,135.43	5,095.77	2,649.00	4,500.00	1,851.00	4,500.00	-	0.00
6520 - Fuel Expense	24,002.66	32,662.36	9,475.79	30,000.00	20,524.21	30,000.00	-	0.00
6590 - Uniform Rental	4,124.27	4,865.30	3,025.51	4,500.00	1,474.49	4,500.00	-	0.00
6900 - Misc	684.62	300.00	279.30	900.00	620.70	900.00	-	0.00
6960 - Liabilities	88,008.00	88,008.00	73,340.00	88,000.00	14,660.00	88,000.00	-	0.00
Total Expenditures	1,086,746.44	1,239,624.67	665,490.29	1,054,000.00	388,509.71	1,078,000.00	24,000.00	2.28
revenues over expenditure	902.71	21,482.63	101,031.81	(0.00)	(0.00)	(0.00)		