

City of Poth

August 14, 2024

To the Members of the City Council:

I respectfully submit to you the Fiscal Year (FY) 2024-25 Proposed Annual Budget for your consideration. This budget has been developed to distribute available resources to conduct the goals and aims of the Poth City Council. The combined total of all funds for all departments, operations and functions proposed for Fiscal Year 2024-25 is 2,105,000 a 5.58% from our current fiscal year.

Goals and Objectives

The City's proposed budget reflects a continuation of efforts by this Council to support 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 3.7% increase from last year's budget. This is due to the increase in revenue from property tax, the City's share from FELPS and sales tax. Court fines, commissions, permits, and rentals are expected to remain the same or reflect minor increases/decreases.

General Fund Expenditures reflect increases in employee compensation and benefits, and a decrease in debt service, the police department, an increase due to technology support, and the court department, an increase in personnel and legal expenses. All other expenditures are projected to remain the same or reflect minor increases/decreases.

Water Works Fund

The 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 and trash disposal.


Water Works Revenues reflect an increase of 7.08 % from last year's budget due to increase usage and 2% increase in base rates.

Water Works Fund Expenditures reflect increases in employee compensation and benefits, utilities, water and sewer maintenance, trash disposal and a decrease in debt service.

All other expenditures are projected to remain the same or reflect minor increases/decreases.

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 support financial stability for the future. This budget will allow us to continue to improve our infrastructure and provide quality services to all the citizens of Poth.



Chrystal Eckel
Mayor

2024-25 Preliminary Budget
General Fund

Revenues	Prior Budget Years		current Budget Year 2023-24					Proposed Budget 2024-25		
	2021-22 Actual	2022-23 Actual	2023-24 July Y to D	2023-24 Budget	2023-24 budget remainig	2023-24 Projected	2023-24 over/short	2024-25 Proposed	\$ amount change in Budget from 2023-24	% amount change in Budget from 2023-24
4210 - Current Taxes	259,361.65	271,738.79	278,549.20	270,000.00	8,549.20	280,000.00	10,000.00	280,000.00	10,000.00	3.70
4220 - Delinquent Taxes	4,133.74	4,801.07	1,540.36	3,000.00	(1,459.64)	10,200.00	7,200.00	1,500.00	(1,500.00)	(50.00)
4230 - Tax & P&I	2,535.20	4,291.93	1,896.70	2,000.00	(103.30)	13,300.00	11,300.00	1,000.00	(1,000.00)	(50.00)
4250 - CenterPoint Franch	4,577.91	5,238.81	14,410.54	20,000.00	(5,589.46)	17,550.00	(2,450.00)	20,000.00	-	-
4260 - Felps Share	184,833.48	218,680.19	204,100.52	233,000.00	(28,899.48)	244,500.00	11,500.00	240,000.00	7,000.00	3.00
4261 - Phone Franchise	1,042.68	959.85	667.19	700.00	(32.81)	670.00	(30.00)	700.00	-	-
4280 - Sales Tax	160,361.15	181,658.51	200,600.69	192,000.00	8,600.69	240,000.00	48,000.00	210,000.00	18,000.00	9.38
4290 - Utility Commission	31,655.90	32,050.56	28,230.23	28,000.00	230.23	34,000.00	6,000.00	30,000.00	2,000.00	7.14
4350 - Park Revenues	3,407.30	3,775.00	2,350.00	1,200.00	1,150.00	2,200.00	1,000.00	2,000.00	800.00	66.67
4370 - Court Fines	161,949.95	52,602.21	92,813.67	150,000.00	(57,186.33)	110,000.00	(40,000.00)	150,000.00	-	-
4600 - Permits	9,175.00	9,535.00	9,745.00	5,000.00	4,745.00	10,000.00	5,000.00	5,000.00	-	-
4659 - Internet Rent	9,250.00	9,250.00	7,750.00	9,250.00	(1,500.00)	9,250.00	-	9,000.00	(250.00)	(2.70)
4900 - Misc	6,216.50	4,673.77	1,657.92	2,000.00	(342.08)	1,700.00	(300.00)	1,500.00	(500.00)	(25.00)
Total Revenues	842,483.92	800,484.72	844,312.02	916,150.00	(71,837.98)	973,370.00	57,220.00	950,700.00	34,550.00	3.77

Expenses	Prior Budget Years		current Budget Year 2023-24					Proposed Budget 2024-25		
	2021-22 Actual	2022-23 Actual	2023-24 July Y to D	2023-24 Budget	2023-24 budget remaining	2023-24 Projected	2023-24 overshort	2024-25 Proposed	\$ amount change in Budget from 2023-24	change in Budget from 2023-24
10 Admin Department										
5010 - Payroll	66,973.20	68,359.20	59,904.40	72,720.00	12,815.60	72,720.00	-	76,250.00	3,530.00	4.85
5020 - Payroll Tax	5,123.38	5,229.53	4,582.63	5,565.00	982.37	5,465.00	(100.00)	5,840.00	275.00	4.94
5025 - TMRS	3,329.76	3,401.52	2,996.44	3,600.00	603.56	3,595.00	(5.00)	4,040.00	440.00	12.22
5030 - Unemployment Tax	40.90	10.32	360.30	100.00	(260.30)	135.00	35.00	200.00	100.00	100.00
5040 - Workers Comp.	562.24	451.60	420.44	630.00	209.56	565.00	(65.00)	630.00	-	-
5050 - Medical Benefits	6,595.18	7,472.76	6,921.70	8,310.00	1,388.30	8,310.00	-	8,330.00	20.00	0.24
5100 - Contract Labor	2,600.00	2,650.00	2,200.00	3,000.00	800.00	3,000.00	-	5,200.00	2,200.00	73.33
6058 - Engineering	9,200.00	8,125.00	10,290.00	6,000.00	(4,290.00)	15,000.00	9,000.00	10,000.00	4,000.00	66.67
6070 - Phone	1,651.39	1,798.48	1,654.83	1,800.00	145.17	2,000.00	200.00	2,000.00	200.00	11.11
6080 - Utilities	4,371.80	4,783.46	3,922.05	4,000.00	77.95	5,000.00	1,000.00	5,000.00	1,000.00	25.00
6090 - Office Supplies	2,842.05	2,452.85	1,798.14	2,500.00	701.86	2,500.00	-	2,500.00	-	-
6095 - Service Contracts	1,507.35	668.88	659.81	1,200.00	540.19	1,200.00	-	1,300.00	100.00	8.33
6100 - Postage	648.00	684.93	272.00	600.00	328.00	600.00	-	700.00	100.00	16.67
6110 - City Hall Maintenanar	3,042.00	1,192.74	2,592.23	3,000.00	407.77	3,000.00	-	3,500.00	500.00	16.67
6170 - Annual Dues	2,990.95	2,140.94	1,917.02	3,000.00	1,082.98	2,500.00	(500.00)	3,000.00	-	-
6180 - Legal & Audit	24,154.80	33,495.00	13,125.00	35,000.00	21,875.00	35,000.00	-	40,000.00	5,000.00	14.29
6185- Legal notices	64.90	157.40	36.80	300.00	263.20	100.00	(200.00)	300.00	-	-
6190 - Election Expense	-	3,703.15	-	8,000.00	8,000.00	-	(8,000.00)	10,000.00	2,000.00	25.00
6210 - Tax Service	7,066.64	7,647.83	7,158.04	7,200.00	41.96	7,950.00	750.00	8,500.00	1,300.00	18.06
6310 - Capital Expense				20,000.00	20,000.00	20,000.00	-	20,000.00	-	-
6340 - Property Liability	22,897.00	25,915.00	27,938.25	26,000.00	(1,938.25)	28,000.00	2,000.00	30,000.00	4,000.00	15.38
6345 - Animal Control				1,200.00	1,200.00	1,200.00	-	1,200.00	-	-
6348 - Gift Certificates	1,200.00	800.00	1,200.00	1,000.00	(200.00)	1,000.00	-	1,800.00	800.00	80.00
6900 - Misc	552.28	525.30	586.96	1,000.00	413.04	1,000.00	-	1,000.00	-	-
6960 - Liabilities	62,808.00	62,808.00	52,340.00	62,800.00	10,460.00	62,800.00	-	30,000.00	(32,800.00)	(52.23)
	230,221.82	244,473.89	202,877.04	278,525.00	75,647.96	282,640.00	4,115.00	271,290.00	(7,235.00)	(2.60)

	2021-22 Actual	2022-23 Actual	2023-24 July Y to D	2023-24 Budget	2023-24 budget remaining	2023-24 Projected	2023-24 over/short	2024-25 Proposed	\$ amount change in Budget from 2023-24	% amount change in Budget from 2023-24
20 Police Department										
5010 - Payroll	136,456.64	89,661.82	131,509.20	163,050.00	31,540.80	157,750.00	(5,300.00)	171,200.00	8,150.00	5.00
5020 - Payroll Tax	10,438.92	6,858.99	10,060.35	12,475.00	2,414.65	12,100.00	(375.00)	13,100.00	625.00	5.01
5025 - TMRS	6,968.17	4,540.77	6,705.94	8,320.00	1,614.06	8,100.00	(220.00)	9,350.00	1,030.00	12.38
5030 - Unemployment Tax	279.02	14.68	363.32	150.00	(213.32)	370.00	220.00	400.00	250.00	166.67
5040 - Workers Comp	4,176.29	4,775.30	3,962.58	5,200.00	1,237.42	5,325.00	125.00	5,400.00	200.00	3.85
5050 - Medical Benefits	19,798.72	10,263.68	19,415.08	24,920.00	5,504.92	23,500.00	(1,420.00)	25,890.00	970.00	3.89
6070 - Phone/Data	3,638.44	3,520.78	3,596.92	4,000.00	403.08	5,400.00	1,400.00	6,500.00	2,500.00	62.50
6090 - Office Supplies	4,067.15	2,261.17	861.86	1,300.00	438.14	1,300.00	-	1,300.00	-	-
6100 - Postage	22.94	8.13	30.90	50.00	19.10	50.00	-	50.00	-	-
6150 - Equipment/Vechile F	5,291.75	6,822.14	8,906.39	7,500.00	(1,406.39)	10,000.00	2,500.00	10,000.00	2,500.00	33.33
6160 - Police Training	90.00	1,110.26	-	800.00	800.00	800.00	-	900.00	100.00	12.50
6170- Dues-	1,101.27	801.11	762.18	700.00	(62.18)	760.00	60.00	800.00	100.00	14.29
6520 - PD Fuel	13,225.57	7,880.80	9,484.03	11,000.00	1,515.97	12,000.00	1,000.00	12,000.00	1,000.00	9.09
6590 - Uniforms	771.90	789.00	-	1,000.00	1,000.00	1,000.00	-	1,000.00	-	-
	206,326.78	139,308.63	195,658.75	240,465.00	44,806.25	238,455.00	(2,010.00)	257,890.00	17,425.00	7.25
30 Municipal Court										
5010 - Payroll	17,601.24	16,008.00	13,300.00	16,800.00	3,500.00	16,800.00	-	17,640.00	840.00	5.00
5020 - Payroll Tax	1,346.37	1,224.48	1,017.45	1,280.00	262.55	1,285.00	5.00	1,350.00	70.00	5.47
5030 - Unemployment Tax	10.44	16.00	101.10	50.00	(51.10)	126.00	76.00	130.00	80.00	160.00
5100 - contract labor		1,815.71	8,520.26	9,360.00	839.74	11,200.00	1,840.00	13,000.00	3,640.00	100.00
6070 - Phone	1,650.91	1,493.40	1,656.34	1,550.00	(106.34)	2,100.00	550.00	2,000.00	450.00	29.03
6090 - Office Supplies	550.64	786.28	534.37	1,000.00	465.63	1,000.00	-	1,000.00	-	-
6100 - Postage	232.00		76.73	400.00	323.27	150.00	(250.00)	400.00	-	-
6170 - Dues		2,585.23	-	0.00	0.00	-	(0.00)	-	(0.00)	(100.00)
6180 - Legal	2,702.63	7,502.65	11,442.82	9,500.00	(1,942.82)	13,500.00	4,000.00	12,000.00	2,500.00	26.32
6245 - Judge Training	100.00	-	450.00	300.00	(150.00)	450.00	150.00	900.00	600.00	200.00
6270 - Fine Tax	50,143.52	28,920.42	37,280.87	55,000.00	17,719.13	45,000.00	(10,000.00)	53,000.00	(2,000.00)	(3.64)
6275 - Court Tech/Build	5,805.51	1,847.25	4,542.01	4,500.00	(42.01)	4,500.00	-	5,000.00	500.00	11.11
	80,143.26	62,199.42	78,921.95	99,740.00	20,818.05	96,111.00	(3,629.00)	106,420.00	6,680.00	6.70

	2021-22 Actual	2022-23 Actual	2023-24 July Y to D	2023-24 Budget	2023-24 budget remaining	2023-24 Projected	2023-24 over/short	2024-25 Proposed	\$ amount change in Budget from 2023-24	% amount change in Budget from 2023-24
40 Fire Department										
5040 - Workers Comp	561.04	560.15	603.44	570.00	(33.44)	810.00	240.00	800.00	230.00	40.35
6200 - Fire Dept Budget	10,000.00	10,000.00	7,500.00	10,000.00	2,500.00	10,000.00	-	10,000.00	-	-
	10,561.04	10,560.15	8,103.44	10,570.00	2,466.56	10,810.00	240.00	10,800.00	230.00	2.18
50 Parks Department										
6135 - Parks Lights	6,779.78	7,730.54	6,505.73	8,650.00	2,144.27	8,650.00	-	10,000.00	1,350.00	15.61
6310 - Capital Expense	52,637.47	33,200.00	-	10,000.00	10,000.00	10,000.00	-	10,000.00	-	-
6350 - Park Maintenance/	18,204.30	11,738.50	8,567.53	15,000.00	6,432.47	15,000.00	-	15,000.00	-	-
6353 - Special Events	-	698.39	1,141.86	700.00	(441.86)	1,150.00	450.00	1,000.00	300.00	42.86
	77,621.55	53,367.43	16,215.12	34,350.00	18,134.88	34,800.00	450.00	36,000.00	1,650.00	4.80
60 Street Department										
6058 - Street Engineer	5,750.00	5,562.50	6,850.00	5,000.00	(1,850.00)	7,000.00	2,000.00	9,300.00	4,300.00	86.00
6130 - Streets Lights	11,547.24	12,629.16	10,379.92	12,500.00	2,120.08	12,600.00	100.00	13,000.00	500.00	4.00
6140 - Street Maintenance	17,924.57	56,607.16	29,643.91	25,000.00	(4,643.91)	35,000.00	10,000.00	35,000.00	10,000.00	40.00
6148 - Seal Coat	191,436.10	217,129.20	146,440.28	200,000.00	53,559.72	175,000.00	(25,000.00)	201,000.00	1,000.00	0.50
6240 - Drainage	11,282.14	-	1,256.63	10,000.00	8,743.37	1,500.00	(8,500.00)	10,000.00	-	-
	226,657.91	291,928.02	194,570.74	252,500.00	49,185.89	231,100.00	(21,400.00)	268,300.00	15,800.00	6.26
Total Expenditures	831,532.36	801,837.54	696,347.04	916,150.00	211,059.59	893,916.00	(22,234.00)	950,700.00	34,550.00	3.77
Surplus	10,951.56	(1,352.82)	147,964.98	-		79,454.00	79,454.00	0.00		

Water Works

Revenues	Prior Budget Years		current Budget Year 2023-24					Proposed Budget 2024-25		
	2021-22 Actual	2022-23 Actual	2023-24 July Y to D	2023-24 Budget	2023-24 budget remaining	2023-24 Projected	2023-24 over/short	2024-25 Proposed	\$ amount change in Budget from 2023-24	% amount change in Budget from 2023-24
4010 - Water Revenues	559,719.51	528,008.85	432,346.93	460,000.00	(27,653.07)	500,000.00	40,000.00	486,000.00	26,000.00	5.65
4020 - Sewer Revenues	315,088.75	309,142.60	273,778.63	285,000.00	(11,221.37)	324,000.00	39,000.00	314,700.00	29,700.00	10.42
4030 - Trash Revenues	274,658.59	289,045.64	266,336.63	275,000.00	(8,663.37)	305,000.00	30,000.00	295,600.00	20,600.00	7.49
4040 - Penalty Revenues	19,725.80	18,834.76	14,513.78	17,000.00	(2,486.22)	17,000.00	-	17,000.00	-	0.00
4050 - Services Charges	7,190.00	5,285.00	4,055.00	6,000.00	(1,945.00)	5,000.00	(1,000.00)	5,000.00	(1,000.00)	-16.67
4055 - Account Setup Fee	6,555.00	5,695.00	4,475.00	6,000.00	(1,525.00)	6,000.00	-	6,000.00	-	0.00
4060 - Water Connection	38,500.00	24,500.00	10,500.00	14,000.00	(3,500.00)	10,500.00	(3,500.00)	14,000.00	-	0.00
4070 - Sewer Connection	38,500.00	21,000.00	10,500.00	14,000.00	(3,500.00)	10,500.00	(3,500.00)	14,000.00	-	0.00
4900 - Misc	1,169.65	6,043.87	3,192.50	1,000.00	2,192.50	3,200.00	2,200.00	2,000.00	1,000.00	100.00
Total	1,261,107.30	1,207,555.72	1,019,698.47	1,078,000.00	(58,301.53)	1,181,200.00	103,200.00	1,154,300.00	76,300.00	7.08

Expenses	Prior Budget Years		current Budget Year 2023-24					Proposed Budget 2024-25			
	2021-22 Actual	2022-23 Actual	2023-24 July Y to D	2023-24 Budget	2023-24 budget remaining	2023-24 Projected	2023-24 over/short	2024-25 Proposed	\$ amount change in Budget from in 2023-24	change in Budget from 2023-24	
5010 - Payroll	299,064.03	231,788.51	202,563.93	258,100.00	55,536.07	245,000.00	(13,100.00)	263,000.00	4,900.00	1.90	
5020 - Payroll Tax	22,878.29	17,731.91	15,496.11	19,700.00	4,203.89	18,700.00	(1,000.00)	15,300.00	(4,400.00)	-22.34	
5025 - TMRS	15,272.16	11,638.20	10,258.51	13,100.00	2,841.49	12,800.00	(300.00)	10,700.00	(2,400.00)	-18.32	
5030 - Unemployment Tax	63.03	53.19	713.15	200.00	(513.15)	650.00	450.00	700.00	500.00	250.00	
5040 - Workers Comp	7,664.43	7,598.90	5,337.29	8,000.00	2,662.71	7,200.00	(800.00)	7,600.00	(400.00)	-5.00	
5050 - Medical Benefits	46,197.39	38,688.55	36,686.01	49,400.00	12,713.99	45,000.00	(4,400.00)	43,200.00	(6,200.00)	-12.55	
5100 - Contract Labor	-	4,654.41	-	0.00	0.00	-	(0.00)	-	(0.00)	-100.00	
6058 - Engineering	6,670.00	20,125.00	19,685.00	7,000.00	(12,685.00)	22,000.00	15,000.00	10,000.00	3,000.00	42.86	
6070 - Telephone	4,206.15	4,458.93	3,346.23	4,500.00	1,153.77	4,300.00	(200.00)	4,500.00	-	0.00	
6080 - Utilities	54,891.35	75,431.99	62,661.42	60,000.00	(2,661.42)	75,000.00	15,000.00	72,000.00	12,000.00	20.00	
6090 - Office Supplies	2,238.37	2,009.71	1,553.73	2,500.00	946.27	2,500.00	-	2,500.00	-	0.00	
6095 - Service Contract	-	744.27	414.70	1,000.00	585.30	1,000.00	-	1,000.00	-	0.00	
6099 - Neuces RA Contra	-	30,000.00	67,559.70	90,000.00	22,440.30	90,000.00	-	90,000.00	-	100.00	
6100 - Postage	5,788.40	6,178.52	4,798.73	6,000.00	1,201.27	6,000.00	-	6,000.00	-	0.00	
6150 - Equipment/Vehicle	258,033.40	54,462.75	17,840.09	20,000.00	2,159.91	23,000.00	3,000.00	20,000.00	-	0.00	
6170 - Dues/License Fee	9,165.48	8,159.25	6,877.47	6,000.00	(877.47)	8,000.00	2,000.00	6,000.00	-	0.00	
6185- Legal notices	-	125.10	-	200.00	200.00	100.00	(100.00)	200.00	-	0.00	
6348 - Gift Certificates	1,200.00	1,000.00	800.00	1,000.00	200.00	800.00	(200.00)	1,500.00	500.00	50.00	
6440 - Chemicals	7,881.84	7,869.12	6,290.51	7,000.00	709.49	7,200.00	200.00	8,500.00	1,500.00	21.43	
6450 - Water Maintenance	23,080.44	55,807.73	46,788.08	30,000.00	(16,788.08)	83,000.00	53,000.00	56,300.00	26,300.00	87.67	
6451- Capital Equipment P	44,352.97	44,352.97	44,352.97	44,400.00	47.03	44,353.00	(47.00)	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	-	40,000.00	-	0.00	
6454 - Long Term Projects	40,000.00	40,000.00	20,000.00	40,000.00	20,000.00	40,000.00	-	40,000.00	-	0.00	
6455- Utility Projects	-	150,000.00	-	-	-	-	-	-	-	-	
6455- Sewer Maintenance	12,037.99	24,496.55	32,675.46	30,000.00	(2,675.46)	53,000.00	23,000.00	40,000.00	10,000.00	33.33	
6450-City Share/TXCDBG	-	-	-	-	-	-	-	25,000.00	-	0.00	
6470 - Monthly Refuse	192,802.91	200,826.11	189,194.59	200,000.00	10,805.41	225,000.00	25,000.00	230,000.00	30,000.00	15.00	
6480 - Supplies / Tools	15,204.61	11,311.67	7,944.85	12,000.00	4,055.15	12,000.00	-	12,000.00	-	0.00	
6500 - Sampling / Inspect	5,095.77	3,498.00	2,247.00	4,500.00	2,253.00	4,000.00	(500.00)	4,500.00	-	0.00	
6520 - Fuel Expense	32,662.36	18,802.07	15,649.58	30,000.00	14,350.42	20,000.00	(10,000.00)	30,000.00	-	0.00	
6590 - Uniform Rental	4,865.30	4,140.03	3,674.61	4,500.00	825.39	4,400.00	(100.00)	4,500.00	-	0.00	
6900 - Misc	300.00	658.88	366.67	900.00	533.33	900.00	-	900.00	-	0.00	
6960 - Liabilities	88,008.00	88,008.00	73,340.00	88,000.00	14,660.00	88,000.00	-	64,000.00	(24,000.00)	-27.27	
Total Expenditures	1,239,624.67	1,204,620.32	919,116.39	1,078,000.00	158,883.61	1,183,903.00	105,903.00	1,154,300.00	76,300.00	7.08	
revenues over expenditure	21,482.63	2,935.40	100,582.08	(0.00)	-	(2,703.00)	-	-	-	-	