



City of Martindale

Fiscal Year 2023 Budget

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August 9, 2022

This budget will raise more revenue from property taxes than last year's budget by an amount of \$10,948.95, which is a 3.09 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 \$2,861.91.

	Fiscal Year 2023	Fiscal Year 2022
Adopted (Proposed) Property Tax Rate	0.3601 / \$100 (Proposed)	0.4262 / \$100
No-New-Revenue Tax Rate	0.3474 / \$100	0.4074 / \$100
No-New-Revenue Maintenance and Operations Tax Rate	0.3474 / \$100	0.4074 / \$100
Voter-Approval Rate	0.3601 / \$100	0.4262 / \$100
Debt Rate	0.0000 / \$100	0.0000 / \$100

Financial Statement

	Fund Balance	Estimated Revenue	Estimated Expenses	Estimated Fund Balance	Proposed Revenues	Proposed Expenses	Proposed Fund Balance
	10/1/2021	FY 2022	FY 2022	10/1/2021	FY 2023	FY 2023	10/1/2023
Government Funds							
General Fund (Unassigned)	\$ 151,989	\$ 529,865	\$ 529,948	\$ 151,906	\$ 618,395	\$ 618,395	\$ 151,906
Community Development Fund (Restricted)	\$ 152,612	\$ 152,612	\$ -	\$ 305,224	\$ -	\$ -	\$ 305,224
Proprietary Funds							
Utility Fund (Unrestricted)	69,376	\$ 320,390	\$ 341,101	\$ 48,665	\$ 322,523	\$ 322,523	\$ 48,665
Special Revenue Funds							
Hotel Tax Restricted	\$ 42,430	\$ 13,076	\$ 8,000	\$ 47,505	\$ 18,000	\$ 18,000	\$ 47,505
Court Restricted Security Expenses	\$ 45,522	\$ 4,721	\$ 5,243	\$ 45,001	\$ 5,030	\$ 4,000	\$ 46,031
LEOSE Restricted Training	\$ 2,856	\$ 799	\$ -	\$ 3,655	\$ 500	\$ 700	\$ 3,455
Street Maintenance & Repare Sales Tax Restricted	\$ 1,155	\$ 26,373	\$ 4,168	\$ 23,359	\$ 26,000	\$ 26,000	\$ 23,359
Child Safety Fund	\$ 6,494	\$ -	\$ -	\$ 6,494	\$ -	\$ -	\$ 6,494
All Funds	\$ 472,433	\$ 1,047,836	\$ 888,460	\$ 631,809	\$ 990,448	\$ 989,618	\$ 632,639

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FY2023 Budget - Summary

Account	Description	Fund	2021 Actual	2022 EOY Projection	2023 Proposed Budget
Revenue					
5000	Property Tax	Gen. Fund	\$ 345,196	\$ 345,726	\$ 365,270
5020	Municipal Court	Gen. Fund	41,666	34,147	105,000
5050	Sales Tax - GF City Use	Gen. Fund	93,827	79,118	78,000
5030	Franchise Fee	Gen. Fund	50,854	52,173	51,500
Various	Misc. General Fund	Gen. Fund	33,679	18,701	18,625
	Total		565,223	529,865	618,395
5000	Wastewater Services	Util. Fund	96,897	103,324	97,464
5020	Solid Waste	Util. Fund	197,060	202,530	213,285
Various	Misc. Utility Fund	Util. Fund	21,462	14,535	12,775
8052	Write Off Uncollectible	Util. Fund	-	-	(1,000)
	Total		315,419	320,390	322,523
5050	Sales Tax - Road Maint. & Repair	SR Fund	23,389	26,373	26,000
5055	Hotel Tax (Restricted)	SR Fund	10,709	13,076	18,000
Various	Court Restricted Funds	SR Fund	6,124	4,721	5,030
Various	Other Restricted Funds	SR Fund	792	799	500
	Total		41,014	44,969	49,530
Total Revenue			921,655	895,224	990,448
Expenses					
Various	Payroll Expenses	Gen. Fund	240,957	298,310	408,173
Various	Operating Expense	Gen. Fund	30,127	41,406	37,872
Various	Other Operating Exp (7000's)	Gen. Fund	29,370	5,981	1,050
Various	Other Contractual Services (8000's)	Gen. Fund	164,457	184,251	165,800
	Capital Improvement Fund Savings	Gen. Fund	-	-	-
	Emergency Fund Savings	Gen. Fund	-	-	5,500
	City-Sponsored Commerce Grant	Gen. Fund	-	-	-
	Total		464,910	529,948	618,395
Various	Payroll (Reimbursement)	Util. Fund	25,692	28,984	35,129
Various	Operating Expense (Reimbursement)	Util. Fund	50,159	47,523	48,378
7080	Solid Waste Exp.	Util. Fund	172,172	164,839	172,750
7090 & 7070	Waste Water Plant and Repair	Util. Fund	50,298	80,639	43,831
Various	Other Exp. (6000's - 9000's)	Util. Fund	14,841	19,116	22,435
	Total		313,162	341,101	322,523
5050	Street Repair (Sales Tax Restricted)	SR Fund	18,600	4,168	26,000
Various	Tourism (Hotel Tax Restricted)	SR Fund	-	8,000	18,000
Various	Court Restricted	SR Fund	6,740	5,243	4,000
5130	LEOSE Fund	SR Fund	1,528	-	700
	Total		26,868	17,410	48,700
Total Expenses			804,941	888,460	989,618
Balance					
	General Fund		100,312	(83)	0
	Utility Fund		2,257	(20,711)	0
	Special Revenue Fund		14,146	27,558	830
Net Balance			\$ 116,715	\$ 6,764	\$ 830

(negative values provided in parenthesis)

Revenue

Account	Description	2021 Actual	2022 EOY Projec- tion	2023 Proposed Budget
Revenue Utilities Fund				
1001	Deposit Adjustments	\$ -	\$ -	\$ -
49910	Returned Check Charges	\$ -	\$ -	\$ -
5000	Wastewater Service Fees	\$ 96,897	\$ 103,324	\$ 97,464
5020	Solid Waste Service Fees	\$ 197,060	\$ 202,530	\$ 213,285
5025	Permits	\$ 4,750	\$ -	\$ -
5030	Franchise Fee	\$ 5,884	\$ 5,847	\$ 5,165
5040	Service Fees & Late Charges	\$ 7,705	\$ 6,452	\$ 6,000
5050	Recycling Fees	\$ -	\$ -	\$ -
5060	Credit Card Usage Fees	\$ 2,473	\$ 2,646	\$ 1,610
5070	Returned Check Charges	\$ 40	\$ 40	\$ -
5080	Miscellaneous Income	\$ 610	\$ -	\$ -
5090	Refunds	\$ -	\$ (450)	\$ -
8052	Write Off Uncollectible	\$ -	\$ -	\$ (1,000)
Utility Total		\$ 315,419	\$ 320,390	\$ 322,523
Revenue General Fund				
5000	Property Tax Revenue	\$ 345,196	\$ 345,726	\$ 365,270
5010	Credit Card Usage Fee	\$ 1,138	\$ 954	\$ 2,625
5020	Municipal Court Revenue	\$ 41,666	\$ 34,147	\$ 105,000
5025	Consolidated Court Cost	\$ -	\$ -	\$ -
5030	Franchise Fees	\$ 50,854	\$ 52,173	\$ 51,500
5040	Permit & Building Fees	\$ 23,801	\$ 14,585	\$ 15,000
5050	Sales Tax Revenue	\$ 93,827	\$ 79,118	\$ 78,000
5070	Miscellaneous Fee Revenue	\$ 8,187	\$ 982	\$ -
5075	Legal Restitution	\$ 300	\$ 54	\$ -
5080	Investment Interest TexPool	\$ 253	\$ 2,128	\$ 1,000
5220	Returned Check Charges	\$ -	\$ -	\$ -
General Fund Total		\$ 565,223	\$ 529,865	\$ 618,395

Revenue	Special Revenue Fund						
5050	Street & Road Sales Tax Revenue	\$	23,389	\$	26,373	\$	26,000
5055	Hotel Tax (Restricted)	\$	10,709	\$	13,076	\$	18,000
5060	Truancy Prevention & Diversion	\$	-	\$	-		
5100	Court Restricted Security Fund	\$	142	\$	128	\$	1,300
5110	Court Restricted Tech Fund	\$	201	\$	145	\$	2,000
5120	Court Restricted Efficiency Fund	\$	-	\$	-	\$	100
5121	Court Restricted Local Muni. Jury Fund	\$	39	\$	32	\$	5
5122	Court Restricted Traffic Fee	\$	906	\$	784	\$	100
5123	Court Restricted Indigent Defense Fee	\$	97	\$	100	\$	25
5124	Court Restricted Civil Justice Fee	\$	1	\$	0	\$	-
5125	Court Restricted Judicial Fee-City	\$	29	\$	27	\$	-
5126	Court Restricted Time Pmt Reimburse. Fund	\$	-	\$	-	\$	-
5127	Court Restricted Local Court Tech Fund	\$	1,338	\$	1,008	\$	500
5128	Court Restricted Truancy Prevention Fund	\$	1,728	\$	1,233	\$	500
5129	Court Restricted Bldg. Security Fund	\$	1,643	\$	1,264	\$	500
5130	LEOSE Fund Distributions	\$	792	\$	799	\$	500
Special Revenue Fund Total		\$	41,014	\$	44,969	\$	49,530
City Total		\$	921,655	\$	895,224	\$	990,448

General Fund Expenses

Account Expenses	Description General Fund	2021 Actual	2022 EOY Projection	2023 Budget
	<u>Personnel</u>			
6001	Wages & Salaries	\$250,388	\$ 263,670	\$ 348,895
6004	Payroll Tax Expense - SS/MC	\$ 19,513	\$ 20,186	\$ 27,359
6008	Payroll Tax Expense - TWC	\$ 2,547	\$ 1,697	\$ 2,262
6010	Pension Expense	\$ 18,889	\$ 15,540	\$ 29,786
6011	Group Insurance Expense	\$ 20,253	\$ 13,775	\$ 30,000
6012	Workman's Comp Insurance	\$ 3,493	\$ 6,320	\$ 5,000
6000	Personnel Other	\$ (48,434)	\$ -	\$ -
6099	Payroll Reimbursement - Utilities	\$ (25,692)	\$ (22,879)	\$ (35,129)
	<u>Operating Expenses</u>	\$ -	\$ -	
6510	Advertising	\$ 741	\$ -	\$ 500
6511	Bank Service Charge	\$ -	\$ -	\$ -
6516	Dues & Subscriptions	\$ 1,399	\$ 226	\$ 1,000
6520	Election Expenses	\$ 14,263	\$ -	\$ 8,000
6530	Manuals and Publications	\$ -	\$ -	\$ -
6540	Office Maintenance & Repair	\$ -	\$ -	\$ 500
6545	Office Supplies	\$ 4,963	\$ 7,412	\$ 6,000
6546	Other Supplies	\$ 229	\$ 86	\$ 250
6547	Postage & Freight	\$ 4,005	\$ 4,167	\$ 4,500
6548	Printing	\$ 496	\$ 1,187	\$ 500
6550	Property & Liability Insurance	\$ 8,499	\$ 9,880	\$ 9,500
6551	Public Notification Expense	\$ 517	\$ 304	\$ 1,000
6552	Software Expense	\$ 4,462	\$ 5,909	\$ 4,500
6555	Telephone & Internet	\$ 7,008	\$ 7,159	\$ 8,000
6557	Training & Development	\$ 1,663	\$ 761	\$ 2,500
6560	Travel Expense	\$ 2,268	\$ 6,622	\$ 2,500
6561	Utility Expense	\$ 3,984	\$ 4,665	\$ 4,500
6600	Parks Expense	\$ 18,855	\$ 16,768	\$ 25,000
6610	Street Lights	\$ 6,094	\$ 6,037	\$ 6,500
6650	Uniform Expense	\$ 840	\$ 7,016	\$ 1,000
6500	Operating Expenses - Other	\$ -	\$ -	
6999	Overhead Reimb From Utility	\$ (50,159)	\$ (36,794)	\$ (48,378)
66900	Cash Over/Short	\$ -	\$ -	
3099	Transfer In	\$ -	\$ -	\$ -
3099	Transfer Out	\$ 27,432	\$ -	\$ -
	<u>Other Expenses</u>			
7005	Theft	\$ -	\$ -	\$ -
7009	Bank Service Charges	\$ 93	\$ -	\$ 50
7010	Miscellaneous Expenses	\$ 1,845	\$ 5,981	\$ -
7012	Miscellaneous Equipment	\$ -	\$ -	\$ -
7015	Fines & Penalties	\$ -	\$ -	\$ -

7020	Interest Expense	\$ -	\$ -	\$ -
7090	Equipment for Police Vehicles	\$ -	\$ -	\$ 1,000
	<u>Contractual Services & Expenses</u>	\$ -		
8005	Appraisal District Fees	\$ 7,893	\$ 9,880	\$ 9,500
8010	Attorney Fees	\$ 29,750	\$ 40,470	\$ 30,000
8015	Audit Fees	\$ 19,878	\$ 18,691	\$ 20,000
8020	Building Repair & Maintenance	\$ 1,232	\$ -	\$ 1,000
8023	Credit Card Processing Fee	\$ 1,591	\$ 1,700	\$ 1,600
8025	Engineering	\$ 5,675	\$ 1,338	\$ 1,000
8030	Equipment Rental	\$ 984	\$ 325	\$ 1,500
8032	Equipment Maintenance & Repair	\$ 45	\$ -	\$ -
8035	IT Upgrade & Maintenance	\$ 18,563	\$ 31,725	\$ 18,000
8036	Web Site Expense	\$ 3,971	\$ 2,079	\$ 4,000
8040	Janitorial Services	\$ 3,640	\$ 4,821	\$ 5,200
8045	Professional Fees	\$ 1,142	\$ 3,994	\$ 1,000
8050	Rental Expense	\$ 100	\$ -	\$ -
8055	Storage	\$ -	\$ -	\$ -
8060	Building Inspections Fees	\$ 13,275	\$ 3,794	\$ 6,000
8065	Code Enforcement Expenses	\$ -	\$ -	\$ -
8070	Contributions	\$ 424	\$ 175	\$ -
8075	Flood Plain Admin. Expenses	\$ -	\$ -	\$ -
8078	Property Maintenance & Repair	\$ 7,655	\$ 8,320	\$ 7,000
8080	Street Maintenance & Repair	\$ 16,243	\$ 20,000	\$ 16,000
8085	Collection Agency Fees	\$ -	\$ -	\$ -
8090	Jury Expense	\$ -	\$ -	\$ -
8095	Warrant Processing Service	\$ 1,812	\$ 819	\$ 2,250
8100	Dispatch Services	\$ 5,700	\$ 7,427	\$ 6,000
8110	Inmate Processing Fee	\$ -	\$ -	\$ -
8120	Fire Department	\$ -	\$ -	\$ -
8122	Library	\$ 18,000	\$ 21,000	\$ 21,000
8125	Fuel Expense	\$ 3,787	\$ 2,734	\$ 9,000
8130	Radio System Maintenance	\$ 2,981	\$ 4,842	\$ 4,750
8134	Vehicle Lease	\$ -	\$ -	\$ -
8135	Vehicle Repair & Maintenance	\$ 116	\$ 116	\$ 1,000
8000	Contractual Services & Expenses - Other	\$ -	\$ -	\$ -
	Capital Improvement Fund Savings	\$ -	\$ -	\$ -
	Emergency Fund Savings	\$ -	\$ -	\$ 5,500
	Total General Fund Expenses	\$464,910	\$ 529,948	\$ 618,395
	GF Revenue	\$565,223	\$ 529,865	\$ 618,395
	GF Balance	\$100,312	\$ (83)	\$ 0

Utility Fund Expenses

Account Expenses	Description Utility Fund	2021 Actual	2022 EOY Projection	2023 Budget
6000	Credit Card Processing Fee	\$ 2,596	\$ 3,909	\$ 1,610
6005	Advertising	\$ -	\$ -	\$ 500
6030	Office Supplies	\$ -	\$ -	
6100	Utility Expense	\$ 6,449	\$ 6,637	\$ 6,500
6300	Administration Overhead Expense	\$ 50,159	\$ 47,523	\$ 48,378
6330	Payroll Overhead Expense	\$ 25,692	\$ 28,984	\$ 35,129
6601	Bank Service Charge	\$ 15	\$ 13	\$ 50
66900	Reconciliation Discrepancies	\$ -	\$ -	\$ -
6980	Uncategorized Expenses	\$ -	\$ -	\$ -
			\$ -	
7010	Contract Services	\$ -	\$ -	\$ -
7020	Equipment Rental	\$ 761	\$ -	\$ 825
7025	Equipment maintenance & Repair	\$ -	\$ -	\$ -
7040	Lab Fees	\$ 1,601	\$ 2,044	\$ 2,000
7050	Permits & Fees	\$ 1,135	\$ 2,625	\$ 2,700
7060	Professional Fees	\$ -	\$ 1,725	\$ 1,000
7070	Sewer System Repair & Maint.	\$ 17,830	\$ 44,607	\$ 23,000
7071	Grant Expense Sewer		\$ -	
7075	Outflow & Grounds Maintenance	\$ 625	\$ 649	\$ 6,250
7080	Solid Waste Expenses	\$172,172	\$ 164,839	\$ 172,750
7081	lockout Charges	\$ 575	\$ 154	\$ 500
7090	Wastewater Plant Repair & Maint.	\$ 32,468	\$ 36,032	\$ 20,831
7100	WWTP Funding Expense		\$ -	\$ -
			\$ -	
5086	Flood Disaster Exp		\$ -	\$ -
5099	Transfer In		\$ -	\$ -
			\$ -	
8000	Miscellaneous Expenses	\$ 87	\$ 128	\$ -
7200	Theft	\$ -	\$ -	\$ -
8010	Barter Expense	\$ -	\$ -	\$ -
8020	Bad Debt Expense	\$ -	\$ -	\$ -
8044	Disconnect Fees	\$ -	\$ 231	\$ -
8050	Hardship write off	\$ 997	\$ -	\$ 500
8100	Collection Agency Fees	\$ -	\$ -	\$ -
8151	Taps	\$ -	\$ 1,000	\$ -
			\$ -	
	Utility Fund Total	\$313,162	\$ 341,101	\$ 322,523
	UF Revenue	\$315,419	\$ 320,390	\$ 322,523
	UF Balance	\$ 2,257	\$ (20,711)	\$ 0

Special Revenue Fund Expenses

Account Expenses	Description Special Revenue Fund	2021 Actual	2022 EOY Projection	2022 Proposed Budget
	<u>Hotel Tax Restricted</u>			
TBD	Hotel Tax Collection Expenses	\$ -	\$ -	\$ -
TBD	Visitor Information Center	\$ -	\$ -	\$ -
TBD	Convention Registration	\$ -	\$ -	\$ -
TBD	Advertising	\$ -	\$ -	\$ 7,000
TBD	Art Programs	\$ -	\$ 8,000	\$ 8,000
TBD	Historic Preservation	\$ -	\$ -	\$ -
TBD	Signage	\$ -	\$ -	\$ 3,000
	Total Hotel Tax Restricted	\$ -	\$ 8,000	\$ 18,000
7030	Court Restricted Security Expenses	\$ -	\$ -	\$ 500
7040	Court Restricted Tech Expenses	\$ 6,740	\$ 5,243	\$ 3,400
7050	Court Restricted Eff. Expenses		\$ -	\$ 100
TBD	Court Restricted Local Muni. Jury Fund	\$ -	\$ -	\$ -
TBD	Court Restricted Traffic Fee	\$ -	\$ -	\$ -
TBD	Court Restricted Indigent Defense Fee	\$ -	\$ -	\$ -
TBD	Court Restricted Civil Justice Fee	\$ -	\$ -	\$ -
TBD	Court Restricted Judicial Fee-City	\$ -	\$ -	\$ -
TBD	Court Restricted Time Pmt Reimburs. Fund	\$ -	\$ -	\$ -
TBD	Court Restricted Local Court Tech Fund	\$ -	\$ -	\$ -
TBD	Court Restricted Truancy Prevention Fund	\$ -	\$ -	\$ -
TBD	Court Restricted Bldg. Security Fund	\$ -	\$ -	\$ -
7060	LEOSE Restricted Training	\$ 1,528	\$ -	\$ 700
8080	Street Maintenance & Repair Sales Tax Restricted	\$ 18,600	\$ 4,168	\$ 26,000
	Special Revenue Fund Total	\$ 26,868	\$ 17,410	\$ 48,700