



City of Martindale

Fiscal Year 2024 Budget

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August 7, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$9,457.19, which is a 2.56 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 \$1,665.81.

	Fiscal Year 2024	Fiscal Year 2023
Adopted (Proposed) Property Tax Rate	0.3231 / \$100 (Proposed)	0.3601 / \$100
No-New-Revenue Tax Rate	0.3116 / \$100	0.3474 / \$100
No-New-Revenue Maintenance and Operations Tax Rate	0.3116 / \$100	0.3474 / \$100
Voter-Approval Rate	0.3231 / \$100	0.3601 / \$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
	10/18/2022	FY 2023	FY 2023	10/1/2023	FY 2024	FY 2024	10/1/2024
Government Funds							
General Fund (Unassigned)	\$ 430,086	\$ 707,134	\$ 573,354	\$ 563,866	\$ 705,658	\$ 705,658	\$ 563,866
Community Development Fund (Restricted)	\$ 305,727	\$ -	\$ -	\$ 305,727	\$ -	\$ -	\$ 305,727
Proprietary Funds							
Utility Fund (Unrestricted)	29,710	\$ 331,146	\$ 354,821	\$ 6,035	\$ 365,532	\$ 365,532	\$ 6,035
Utility Fund (Restricted)	38,449	\$ -	\$ -	\$ 38,449	\$ -	\$ -	\$ 38,449
Special Revenue Funds							
Hotel Tax Restricted	\$ 40,276	\$ 8,240	\$ 5,425	\$ 43,091	\$ 18,000	\$ 18,000	\$ 43,091
Court Restricted Security Expenses	\$ 8,649	\$ 18,241	\$ 7,173	\$ 19,718	\$ 5,300	\$ 18,773	\$ 6,245
LEOSE Restricted Training	\$ 2,811	\$ -	\$ -	\$ 2,811	\$ 600	\$ -	\$ 3,411
Street Maintenance & Repare Sales Tax Restricted	\$ 18,629	\$ 24,780	\$ 24,780	\$ 18,629	\$ 28,600	\$ 28,600	\$ 18,629
Child Safety Fund	\$ 5,318	\$ -	\$ -	\$ 5,318	\$ -	\$ 600	\$ 4,718
All Funds	\$ 879,654.8	\$ 1,089,542	\$ 965,553	\$ 1,003,644	\$ 1,123,690	\$ 1,137,162	\$ 990,172

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Budget - Summary

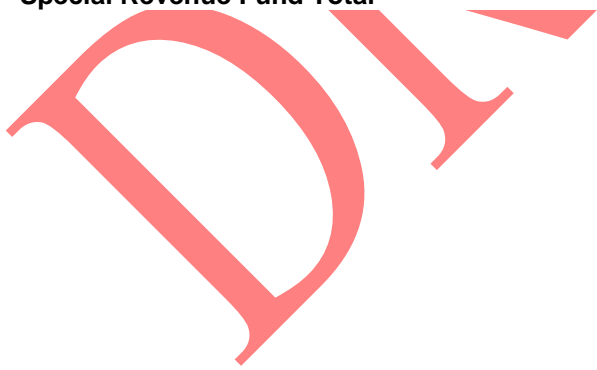
Account	Description	Fund	2022 Actual	2023 EOY Projection	2023 Proposed Budget
Revenue					
5000	Property Tax	Gen. Fund	\$ 353,875	\$ 359,814	\$ 374,633
5020	Municipal Court	Gen. Fund	43,300	129,269	125,000
5050	Sales Tax - GF City Use	Gen. Fund	115,558	74,341	85,800
5030	Franchise Fee	Gen. Fund	55,762	52,441	51,500
Various	Misc. General Fund	Gen. Fund	28,814	91,269	68,725
	Total		597,309	707,134	705,658
5000	Wastewater Services	Util. Fund	102,665	103,929	113,202
5020	Solid Waste	Util. Fund	202,837	206,423	227,099
Various	Misc. Utility Fund	Util. Fund	15,895	20,850	25,481
8052	Write Off Uncollectible	Util. Fund	-	(56)	(250)
	Total		321,397	331,146	365,532
5050	Sales Tax - Road Maint. & Repair	SR Fund	25,617	24,780	28,600
5055	Hotel Tax (Restricted)	SR Fund	12,208	8,240	18,000
Various	Court Restricted Funds	SR Fund	5,944	18,241	5,300
Various	Other Restricted Funds	SR Fund	597	-	600
	Total		44,367	51,262	52,500
Total Revenue			963,073	1,089,542	1,123,690
Expenses					
Various	Payroll Expenses	Gen. Fund	331,782	385,672	435,116
Various	Operating Expense	Gen. Fund	34,193	17,734	64,182
Various	Other Operating Exp (7000's)	Gen. Fund	8,019	2,151	1,050
Various	Other Contractual Services (8000's)	Gen. Fund	194,425	167,797	199,945
	Planned Savings	Gen. Fund	-	-	5,364
	Special Projects	Gen. Fund	-	-	-
	Total		568,419	573,354	705,658
Various	Payroll (Reimbursement)	Util. Fund	28,577	36,691	38,289
Various	Operating Expense (Reimbursement)	Util. Fund	47,732	49,007	54,830
7080	Solid Waste Exp.	Util. Fund	165,765	173,190	180,000
7090 & 7070	Waste Water Plant and Repair	Util. Fund	73,877	84,622	65,000
Various	Other Exp. (6000's - 9000's)	Util. Fund	17,604	11,311	27,413
	Total		333,554	354,821	365,532
5050	Street Repair (Sales Tax Restricted)	SR Fund	10,168	24,780	28,600
Various	Tourism (Hotel Tax Restricted)	SR Fund	8,000	5,425	18,000
Various	Court Restricted	SR Fund	5,243	7,173	4,000
TBD	Child Safety	SR Fund	1,176	-	600
5130	LEOSE Fund	SR Fund	-	-	-
	Total		24,586	37,378	51,200
Total Expenses			926,559	965,553	1,122,390
Balance	General Fund		28,890	133,780	-
Balance	Utility Fund		(12,158)	(23,675)	-
Balance	Special Revenue Fund		19,781	13,884	1,300
Net Balance	All Funds		\$ 36,514	\$ 123,989	\$ 1,300

(negative values provided in parenthesis)

Revenues

Ac- count	Description	2022 Actual	2023 EOY Projec- tion	2024 Budget
Reve- nue	Utilities Fund			
1001	Deposit Adjustments	\$ -	\$ -	
49910	Returned Check Charges	\$ -	\$ -	
	Grant Funds		\$ 6,957	\$ 13,500
5000	Wastewater Service Fees	\$ 102,665	\$ 103,929	\$ 113,202
5020	Solid Waste Service Fees	\$ 202,837	\$ 206,423	\$ 227,099
5025	Permits	\$ -	\$ -	\$ -
5030	Franchise Fee	\$ 5,864	\$ 6,105	\$ 5,359
5040	Service Fees & Late Charges	\$ 7,473	\$ 4,533	\$ 4,000
5050	Recycling Fees	\$ -	\$ -	\$ -
5060	Credit Card Usage Fees	\$ 2,847	\$ 2,840	\$ 2,622
5070	Returned Check Charges	\$ 65	\$ -	\$ -
5080	Miscellaneous Income	\$ 96	\$ 415	\$ -
5090	Refunds	\$ (450)	\$ -	\$ -
8052	Write Off Uncollectible	\$ -	\$ (56)	\$ (250)
	Utility Total	\$ 321,397	\$ 331,146	\$ 365,532
Reve- nue	General Fund			
5000	Property Tax Revenue	\$ 353,875	\$ 359,814	\$ 374,633
5010	Credit Card Usage Fee	\$ 1,328	\$ 4,101	\$ 3,125
5020	Municipal Court Revenue	\$ 43,300	\$ 129,269	\$ 125,000
5025	Consolidated Court Cost	\$ -	\$ -	
5030	Franchise Fees	\$ 55,762	\$ 52,441	\$ 51,500
5040	Permit & Building Fees	\$ 21,359	\$ 29,105	\$ 20,000
5050	Sales Tax Revenue	\$ 115,558	\$ 74,341	\$ 85,800
5070	Miscellaneous Fee Revenue	\$ 982	\$ 362	\$ -
5075	Legal Restitution	\$ 100	\$ 1,444	\$ -
5080	Investment Interest TexPool	\$ 5,045	\$ 35,491	\$ 30,000
	Parking Fee Revenue			\$ 15,600
5200	Grant Funds		\$ 20,765	\$ -

5220	Returned Check Charges	\$ -	\$ -	\$ -
General Fund Total		\$ 597,309	\$ 707,134	\$ 705,658
Revenue	Special Revenue Fund			
5050	Street & Road Sales Tax Revenue	\$ 25,617	\$ 24,780	\$ 28,600
5055	Hotel Tax (Restricted)	\$ 12,208	\$ 8,240	\$ 18,000
5060	Truancy Prevention & Diversion	\$ -	\$ -	\$ -
5100	Court Restricted Security Fund	\$ 93	\$ 321	\$ 100
5110	Court Restricted Tech Fund	\$ 104	\$ 255	\$ 100
5120	Court Restricted Efficiency Fund	\$ -	\$ -	\$ -
5121	Court Restricted Local Muni. Jury Fund	\$ 39	\$ 112	\$ -
5122	Court Restricted Traffic Fee	\$ 938	\$ 2,497	\$ 1,000
5123	Court Restricted Indigent Defense Fee	\$ 74	\$ 231	\$ 100
5124	Court Restricted Civil Justice Fee	\$ 0	\$ 1	\$ -
5125	Court Restricted Judicial Fee-City	\$ 20	\$ 7	\$ -
5126	Court Restricted Time Pmt Reimburse. Fund	\$ -	\$ -	\$ -
5127	Court Restricted Local Court Tech Fund	\$ 1,315	\$ 4,312	\$ 1,000
5128	Court Restricted Truancy Prevention Fund	\$ 1,679	\$ 5,227	\$ 1,500
5129	Court Restricted Bldg. Security Fund	\$ 1,682	\$ 5,279	\$ 1,500
5130	LEOSE Fund Distributions	\$ 597	\$ -	\$ 600
Special Revenue Fund Total		\$ 44,367	\$ 51,262	\$ 52,500



General Fund Expenses

Account Expenses	Description General Fund	2022 Actual	2023 EOY Projection	2024 Budget
	<u>Personnel</u>			
6001	Wages & Salaries	\$ 288,303	\$ 326,276	\$ 367,429
6004	Payroll Tax Expense - SS/MC	\$ 22,740	\$ 23,803	\$ 28,458
6008	Payroll Tax Expense - TWC	\$ 1,296	\$ 136	\$ 2,106
6010	Pension Expense	\$ 19,330	\$ 27,862	\$ 29,682
6011	Group Insurance Expense	\$ 23,080	\$ 38,222	\$ 40,000
6012	Workman's Comp Insurance	\$ 5,610	\$ 6,064	\$ 3,575
6000	Personnel Other	\$ -	\$ -	\$ -
6099	Payroll Reimbursement - Utilities	\$ (28,577)	\$ (36,691)	\$ (38,289)
	Subtotal	\$ 331,782	\$ 385,672	\$ 432,961
			\$ -	
	<u>Operating Expenses</u>		\$ -	
6510	Advertising	\$ -	\$ -	\$ 1,500
6511	Bank Service Charge	\$ -	\$ -	\$ -
6516	Dues & Subscriptions	\$ 938	\$ 287	\$ 1,000
6520	Election Expenses	\$ -	\$ -	\$ 12,000
6530	Manuals and Publications	\$ -	\$ -	\$ -
6540	Office Maintenance & Repair	\$ -	\$ -	\$ 500
6545	Office Supplies	\$ 7,283	\$ 7,174	\$ 7,000
6546	Other Supplies	\$ 64	\$ -	\$ 273
6547	Postage & Freight	\$ 3,911	\$ 3,272	\$ 4,500
6548	Printing	\$ 1,411	\$ 1,390	\$ 1,000
6550	Property & Liability Insurance	\$ 9,873	\$ 10,503	\$ 9,835
6551	Public Notification Expense	\$ 1,635	\$ 1,922	\$ 2,000
6552	Software Expense	\$ 7,230	\$ 1,735	\$ 15,000
6555	Telephone & Internet	\$ 7,200	\$ 7,284	\$ 8,000
6557	Training & Development	\$ 569	\$ 1,271	\$ 2,500
6560	Travel Expense	\$ 5,703	\$ 5,413	\$ 5,000
6561	Utility Expense	\$ 4,782	\$ 2,975	\$ 4,500
6600	Parks Expense	\$ 18,879	\$ 15,533	\$ 36,302
6610	Street Lights	\$ 6,084	\$ 6,345	\$ 7,103
6650	Uniform Expense	\$ 6,362	\$ 1,636	\$ 1,000
6500	Operating Expenses - Other	\$ -	\$ -	
6999	Overhead Reimb From Utility	\$ (47,732)	\$ (49,007)	\$ (54,830)
66900	Cash Over/Short	\$ -	\$ -	
	Subtotal	\$ 34,193	\$ 17,734	\$ 64,182
	<u>Other Expenses</u>			
3099	Transfer In	\$ -	\$ -	\$ -
3099	Transfer Out	\$ -	\$ -	\$ -
7005	Theft	\$ -	\$ -	\$ -
7009	Bank Service Charges	\$ 45	\$ 7	\$ 50
7010	Miscellaneous Expenses	\$ 7,974	\$ 2,143	\$ -
7012	Miscellaneous Equipment	\$ -	\$ -	\$ -
7015	Fines & Penalties	\$ -	\$ -	\$ -

7020	Interest Expense	\$ -	\$ -	\$ -
7090	Equipment for Police Vehicles	\$ -	\$ -	\$ 1,000
	Subtotal	\$ 8,019	\$ 2,151	\$ 1,050
	<u>Contractual Services & Expenses</u>			
8005	Appraisal District Fees	\$ 9,844	\$ 11,879	\$ 9,500
8010	Attorney Fees	\$ 44,210	\$ 25,738	\$ 30,000
8015	Audit Fees	\$ 18,691	\$ 4,785	\$ 22,000
8020	Building Repair & Maintenance	\$ 335	\$ 632	\$ 1,000
8023	Credit Card Processing Fee	\$ 2,196	\$ 5,927	\$ 5,000
8025	Engineering	\$ 5,300	\$ 16,101	\$ 1,500
8030	Equipment Rental	\$ 729	\$ 1,674	\$ 1,500
8032	Equipment Maintenance & Repair	\$ 77	\$ -	\$ -
8035	IT Upgrade & Maintenance	\$ 27,965	\$ 21,342	\$ 34,000
8036	Web Site Expense	\$ 2,079	\$ 2,183	\$ 4,000
8040	Janitorial Services	\$ 5,170	\$ 4,294	\$ 5,000
8045	Professional Fees	\$ 2,984	\$ 594	\$ 1,000
8050	Rental Expense	\$ -	\$ -	\$ -
8055	Storage	\$ -	\$ -	\$ -
8060	Building Inspections Fees	\$ 3,100	\$ 6,152	\$ 6,000
8065	Code Enforcement Expenses	\$ -	\$ 1,614	\$ -
8070	Contributions	\$ 599	\$ 424	\$ -
8075	Flood Plain Admin. Expenses	\$ -	\$ -	\$ -
8078	Property Maintenance & Repair	\$ 9,577	\$ 8,564	\$ 8,195
8080	Street Maintenance & Repair	\$ 16,000	\$ 9,500	\$ 22,000
8085	Collection Agency Fees	\$ -	\$ -	\$ -
8090	Jury Expense	\$ -	\$ -	\$ -
8095	Warrant Processing Service	\$ 774	\$ 451	\$ 2,250
8100	Dispatch Services	\$ 6,700	\$ 5,415	\$ 6,000
8110	Inmate Processing Fee	\$ -	\$ -	\$ -
8120	Fire Department	\$ -	\$ -	\$ -
8122	Library	\$ 21,000	\$ 21,000	\$ 24,000
8125	Fuel Expense	\$ 6,199	\$ 9,083	\$ 10,000
8130	Radio System Maintenance	\$ 3,618	\$ 5,639	\$ 3,500
8134	Vehicle Lease	\$ -	\$ -	\$ -
8135	Vehicle Repair & Maintenance	\$ 7,035	\$ 4,805	\$ 7,850
8000	Contractual Services & Expenses - Other	\$ 243	\$ -	\$ -
	Subtotal	\$ 194,425	\$ 167,797	\$ 204,296
			\$ -	
	<u>Planned Savings</u>			
	Capital Improvement Fund Savings	\$ -	\$ -	\$ 0
	Emergency Fund Savings	\$ -	\$ -	\$ 3,168
	Subtotal	\$ -	\$ -	\$ 3,169
			\$ -	
	<u>Special Projects</u>			
	City-Sponsored Commerce Grant	\$ -	\$ -	\$ -
	Subtotal	\$ -	\$ -	\$ -
Total General Fund Expenses		\$ 568,419	\$ 573,354	\$ 705,658

GF Revenue	\$ 597,309	\$ 707,134	\$ 705,658
GF Balance	\$ 28,890	\$ 133,780	\$ -

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Utility Fund Expenses

Account Expenses	Description Utility Fund	2022 Actual	2023 EOY Projection	2024 Budget
6000	Credit Card Processing Fee	\$ 3,874	\$ 4,061	\$ 2,622
6005	Advertising	\$ -	\$ -	\$ -
6030	Office Supplies	\$ -	\$ -	\$ -
6100	Utility Expense	\$ 6,582	\$ 6,147	\$ 6,500
6300	Administration Overhead Expense	\$ 47,732	\$ 49,007	\$ 54,830
6330	Payroll Overhead Expense	\$ 28,577	\$ 36,691	\$ 38,289
6601	Bank Service Charge	\$ 10	\$ -	\$ 50
66900	Reconciliation Discrepancies	\$ -	\$ -	\$ -
6980	Uncategorized Expenses	\$ -	\$ -	\$ -
7010	Contract Services	\$ -	\$ -	\$ -
7020	Equipment Rental	\$ -	\$ -	\$ 825
7025	Equipment maintenance & Repair	\$ -	\$ -	\$ -
7040	Lab Fees	\$ 2,049	\$ 595	\$ 2,000
7050	Permits & Fees	\$ 2,625	\$ -	\$ 1,500
7060	Professional Fees	\$ 1,289	\$ -	\$ 7,000
7070	Sewer System Repair & Maint.	\$ 38,896	\$ 35,408	\$ 30,000
7071	Grant Expense Sewer	\$ -	\$ -	\$ -
7075	Outflow & Grounds Maintenance	\$ 485	\$ -	\$ 6,250
7080	Solid Waste Expenses	\$ 165,765	\$ 173,190	\$ 180,000
7081	lockout Charges	\$ 173	\$ 259	\$ 500
7090	Wastewater Plant Repair & Maint.	\$ 34,981	\$ 49,215	\$ 35,000
7100	WWTP Funding Expense	\$ -	\$ -	\$ -
5086	Flood Disaster Exp	\$ -	\$ -	\$ -
5099	Transfer In	\$ -	\$ -	\$ -
8000	Miscellaneous Expenses	\$ 345	\$ 836	\$ 166
7200	Theft	\$ -	\$ -	\$ -
8010	Barter Expense	\$ -	\$ -	\$ -
8020	Bad Debt Expense	\$ -	\$ -	\$ -
8044	Disconnect Fees	\$ 173	\$ 951	\$ -
8050	Hardship writeoff	\$ -	\$ -	\$ -
8100	Collection Agency Fees	\$ -	\$ -	\$ -
8151	Taps	\$ -	\$ (1,539)	\$ -
Utility Fund Total		\$ 333,554	\$ 354,821	\$ 365,532
UF Revenue		\$ 321,397	\$ 331,146	\$ 365,532
UF Balance		\$ (12,158)	\$ (23,675)	\$ -

Special Revenue Fund Expenses

Account Ex-penses	Description Special Revenue Fund	2022 Actual	2023 EOY Projec- tion	2024 Budget
	<u>Hotel Tax Restricted</u>			
TBD	Hotel Tax Collection Expenses	\$ -	\$ -	\$ -
TBD	Visitor Information Center	\$ -	\$ -	\$ -
TBD	Convention Registration	\$ -	\$ -	\$ -
TBD	Advertising	\$ -	\$ -	\$ -
TBD	Art Programs	\$ 8,000	\$ 5,425	\$ -
TBD	Historic Preservation	\$ -	\$ -	\$ -
TBD	Signage	\$ -	\$ -	\$ -
TBD	Grant Program			\$ 18,000
	Total Hotel Tax Restricted	\$ 8,000	\$ 5,425	\$ 18,000
7030	Court Restricted Security Expenses	\$ -	\$ -	\$ 500
7040	Court Restricted Tech Expenses	\$ 5,243	\$ 7,173	\$ 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	\$ -	\$ -	\$ -
TBD	Restricted Child Safety	\$ 1,176	\$ -	\$ 600
7060	LEOSE Restricted Training	\$ -	\$ -	
8080	Street Maintenance & Repair Sales Tax Re- stricted	\$ 10,168	\$ 24,780	\$ 28,600
	Special Revenue Fund Total	\$ 24,586	\$ 37,378	\$ 51,200