

# Payne Springs Fiscal Year 2024 Budget Cover Page August 29, 2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$33,866, which is a 13.74 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 \$18,770.

The members of the governing body voted on the budget as follows:

**FOR:**

**AGAINST:**

**PRESENT** and not voting:

**ABSENT:**

## Property Tax Rate Comparison

	<b>2023-2024</b>	<b>2022-2023</b>
Adopted Property Tax Rate:	\$0.250000/100	\$0.250000/100
No-New-Revenue Tax Rate:	\$0.234648/100	\$0.000000/100
Debt Rate (I&S):	\$0.191894/100	\$0.000000/100
Voter-Approval Tax Rate:	\$0.434651/100	\$0.000000/100

Total debt obligation for Payne Springs secured by property taxes: \$2,544,105

## City of Payne Springs, Texas Profit Loss 2024 Budget

	2023 Budget	2024 Budget
<b>Income</b>		
<b>4000 · Revenues</b>		
4005 Ad Valorem Taxes	248,663.00	280,431.00
<b>4012 · STREET EQUIPMENT</b>		
4010 · Sales Tax Revenue		
4010.3 · Sales Tax - Street Maintenance	52,000.00	60,000.00
4010.2 · Sales Tax - Property Tax Relief	52,000.00	60,000.00
4010.1 · Sales Tax - Regular	104,000.00	120,000.00
4010 · Sales Tax Revenue - Other		
<b>Total 4010 · Sales Tax Revenue</b>	208,000.00	240,000.00
4015 · Culvert	1,200.00	
<b>4020 · Fine Revenue</b>		
4020.0 · Fine Revenue Manual	250,000.00	260,000.00
4020.1 · Fine Revenue Debit/Credit		
4020.21 · Court Technology Fund		
4020.22 · Municipal Court Building Securi		
<b>Total 4020 · Fine Revenue</b>	250,000.00	260,000.00
<b>4025 · Business Permit Fees</b>		
4025.1 · Building Permit	20,000.00	50,000.00
4025.2 · Contractor Reg.	2,200.00	3,000.00
4025 · Business Permit Fees - Other	6,900.00	7,000.00
<b>Total 4025 · Business Permit Fees</b>	29,100.00	60,000.00
4030 · Franchise Fees	65,000.00	65,000.00
<b>4035 · Impound Lot</b>		
4035.1 · Impound Auction	50,000.00	60,000.00
4035 · Impound Lot - Other	95,000.00	100,000.00
<b>Total 4035 · Impound Lot</b>	145,000.00	160,000.00
4060 · Contract Income		
4070 · Miscellaneous Income		2,500.00
4075 · Grants-LEOSE		700.00
4080 · Grants	52,000.00	
4095 · Interest Income	600.00	1,000.00
4100 · Gain or Loss of Sale of Assets		
4110 · Accident Report Income		150.00
4800 · Loan Proceeds		
4999 · Uncategorized Income		
<b>Total 4000 · Revenues</b>	999,563.00	1,069,781.00
<b>Total Income</b>	999,563.00	1,069,781.00

## City of Payne Springs, Texas Profit Loss 2024 Budget

	2023 Budget	2024 Budget
<b>Expense</b>		
<b>66900 · Reconciliation Discrepancies</b>		
<b>5000 · Expenditures</b>		
<b>5010 · Accounting Services</b>		
5011 · CO Bond Payment	158,000.00	204,490.00
5015 · Audit Fees	9,000.00	8,000.00
<b>5020 · Advertising</b>		
5020.3 · ADV Streets	100.00	100.00
5020.2 · ADV Police	100.00	100.00
5020.1 · ADV City	600.00	800.00
5020 · Advertising - Other		
<b>Total 5020 · Advertising</b>	800.00	1,000.00
<b>5030 · Bank Service Charges</b>		
5030.1 · Bank Charge Debit/Credit	7,850.00	5,500.00
5030 · Bank Service Charges - Other	100.00	100.00
<b>Total 5030 · Bank Service Charges</b>	7,950.00	5,600.00
5032 · Collection Expenses	5,000.00	22,000.00
5034 · Computer Expense	0.00	0.00
<b>5035 · Contracts</b>		
5035.2 · Contracts Court	4,800.00	7,500.00
5035.1 · Contracts City	74,425.00	17,946.96
5035.3 · Contracts Police	480.00	18,563.52
5035 · Contracts - Other		
<b>Total 5035 · Contracts</b>	79,705.00	44,010.48
<b>5040 · Dues and Subscriptions</b>		
5040.1 · D & S City	1,500.00	10,829.77
5040.2 · D & S Court	300.00	4,200.00
5040.3 · D & S Police	1,000.00	5,760.00
5040.4 · D & S Streets	120.00	120.00
5040 · Dues and Subscriptions - Other	0.00	0.00
<b>Total 5040 · Dues and Subscriptions</b>	2,920.00	20,909.77
5045 · Election Expense(Supp. & Mac)	0.00	3,000.00
5060 · Equipment Purchases	5,000.00	5,000.00
5065 · Gasoline	28,500.00	30,000.00
5070 · Grant Expenditures	0.00	0.00
5079 · Inspections	20,000.00	30,000.00
5080 · HCAD (fee for Collections)		7,000.00
5090 · Insurance-Property and Auto	15,248.00	15,500.00
5100 · Insurance Medical	44,425.00	46,396.67
5110 · Insurance TML-Workers Comp.	11,494.00	11,493.90
5120 · Employee Retirement Plan	10,668.00	11,324.84

## City of Payne Springs, Texas Profit Loss 2024 Budget

	2023 Budget	2024 Budget
5130 · Interest Expense	0.00	0.00
5140 · Legal Fees	18,000.00	24,000.00
<b>5150 · Municipal Court</b>		
5150.20 · Refunds	0.00	0.00
5116.10 · Child Safety Seat Fine	0.00	0.00
5116.2 · State Qtr.Criminal Fees	0.00	0.00
5116.7 · State Qtr.Excess Hwy. Fines	31,449.84	31,449.84
<b>Total 5150 · Municipal Court</b>	31,449.84	31,449.84
<b>5160 · Office Expenses</b>		
5160.8 · APPRECIATION OUTSIDE CITY	0.00	0.00
5160.7 · LUNCH FOR EMPLOYEES	1,500.00	1,500.00
5160.6 · REFUNDS	0.00	0.00
5160.4 · OFFICE EXPENSE - STREETS	1,500.00	2,000.00
5160.3 · OFFICE EXPENSE - POLICE	2,500.00	2,500.00
5160.2 · OFFICE EXPENSE - COURT	1,150.00	2,000.00
5160.1 · OFFICE EXPENSE - CITY	7,500.00	10,000.00
5160 · Office Expenses - Other	0.00	0.00
<b>Total 5160 · Office Expenses</b>	14,150.00	18,000.00
5170 · Postage	2,000.00	2,000.00
<b>5175 · Printing</b>		
5175.1 · Printing - City	200.00	200.00
5175.2 · Printing - Court	1,200.00	1,200.00
5175.3 · Printing - Police	300.00	300.00
5175.4 · Printing - Streets	0.00	0.00
5175 · Printing - Other	300.00	300.00
<b>Total 5175 · Printing</b>	2,000.00	2,000.00
<b>5190 · Roads</b>		
5190.1 · Culvert	4,000.00	1,000.00
5190.2 · Materials	5,000.00	5,000.00
<b>5190.3 · Equipment</b>		
5190.45 · Equipment - 2004 New Holland Tractor		2,500.00
5190.39 · Equipment - Lawn Eq	7,500.00	500.00
5190.38 · Equipment - 2 Trailers	0.00	200.00
5190.31 · Equipment - 2007 JohnsonBackhoe	2,500.00	500.00
5190.3 · Equipment - Other	0.00	
<b>Total 5190.3 · Equipment</b>	10,000.00	3,700.00
5190.4 · Tree Service		
5190.5 · Road Signs	150.00	150.00
5190 · Roads - Other		
<b>Total 5190 · Roads</b>	19,150.00	9,850.00
<b>5200 · Repair and Maintenance - Vehicles</b>		

## City of Payne Springs, Texas Profit Loss 2024 Budget

	<u>2023 Budget</u>	<u>2024 Budget</u>
5200.12 · R&M Vehicles - 2018 Explorer		750.00
5200.11 · R&M Vehicle - 2013 Ford F250		750.00
5200.9 · R&M Vehicles - CITY CAR	350.00	350.00
5200.8 · R&M Vehicle - 1991 Chevy D/T	1,500.00	1,500.00
5200.6 · R&M Vehicle - 1997 Chevy 2500	300.00	0.00
5200.5 · R&M Vehicle - 2001 Ford F250	2,000.00	500.00
5200.4 · R&M Vehicle - 2013 Charger	1,200.00	1,200.00
5200.3 · R&M Vehicle - 2010 Tahoe	1,500.00	1,000.00
5200.2 · R&M Vehicle - 2017 Explorer	1,440.00	1,500.00
5200.1 · R&M Vehicle - 2018 Charger	1,440.00	1,500.00
5200 · Repair and Maintenance - Vehicles - Other	<u>0.00</u>	<u>0.00</u>
<b>Total 5200 · Repair and Maintenance - Vehicles</b>	<b>9,850.00</b>	<b>9,050.00</b>
5210 · R&M -Building	3,000.00	4,000.00
5220 · R & M - Ofc.Equipment	0.00	0.00
5240 · Taxes - Payroll		
5240-1 · FICA	19,251.00	21,034.52
5240-2 · Medicare	4,502.00	4,919.36
5240-3 · Texas Unemployment		
5240-4 · Social Security		
<b>Total 5240 · Taxes - Payroll</b>	<b><u>23,753.00</u></b>	<b><u>25,953.89</u></b>
5250 · Travel/Education		
5250-1 · Travel and Lodging	1,500.00	2,000.00
5250-2 · Meals	500.00	1,000.00
5250-3 · Education	1,000.00	1,500.00
5250 · Travel/Education - Other	<u>300.00</u>	<u>300.00</u>
<b>Total 5250 · Travel/Education</b>	<b>3,300.00</b>	<b>4,800.00</b>
5260 · Telephone	3,379.04	3,379.04
5264 · City Hall		
5264-1 · Awnings		
5264-2 · Parking Lot		
5264-3 · Expansion City Hall		
5264 · City Hall - Other		
<b>Total 5264 · City Hall</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
5266 · East Cedar Creek Fresh Water Su	1,100.00	1,400.00
5267 · Trinity Valley Electric	4,000.00	4,300.00
5268 · SuddenLink	6,000.00	6,000.00
5269 · Web Site	430.00	200.00
5270 · Uniforms & Supplies	2,000.00	1,000.00
5300 · Prisoner Housing	<u>8,500.00</u>	<u>2,500.00</u>
<b>Total 5000 · Expenditures</b>	<b>550,771.88</b>	<b>608,608.42</b>
5215 · Impound Lot		

## City of Payne Springs, Texas Profit Loss 2024 Budget

	2023 Budget	2024 Budget
5215.6 · Refund	500.00	850.00
5215.5 · Sales Tax	3,500.00	0.00
5215.1 · Wrecker Service	48,000.00	48,000.00
5215.2 · Certified Mail	1,650.00	1,650.00
5215.3 · Legal Fees	500.00	250.00
5215.4 · Txdmv-28'S	0.00	0.00
5215 · Impound Lot - Other	850.00	850.00
<b>Total 5215 · Impound Lot</b>	55,000.00	51,600.00
<b>6000 · Payroll Expenses</b>		
6000.1 · POLICE DEPARTMENT	163,845.00	183,490.00
6000.2 · CITY	67,799.00	50,169.00
6000.3 · COURT	46,425.00	62,060.00
6000.4 · STREET DEPARTMENT	62,060.00	72,045.00
6000 · Payroll Expenses - Other	0.00	0.00
<b>Total 6000 · Payroll Expenses</b>	340,129.00	367,764.00
<b>7000 · Principal Payments</b>		
<b>Total Expense</b>	945,900.88	1,027,972.42
<b>TOTAL NET</b>	53,662.12	41,808.58