

CITY OF LINDSAY

City Council Budget Workshop

7/26/2022

City Hall

6:00PM

608 Ash Street

Agenda


Topics to be discussed:

- Water/Sewer System
- Police Department
- Streets/Parks/Recreation
- Fire Department
- 2022-2023 Projects
- Budget
- 2022-2023 Tax Rate
- State of the City

Additional Information

The purpose of a workshop is to explore or discuss problems without taking specific action. The general public may attend such meetings but may not participate in the proceedings unless invited to do so. Items to be discussed must be placed on an agenda and the agenda posted as required. Minutes will be kept of workshop meetings.

THIS IS TO CERTIFY THAT I, MONICA LAUX, CITY SECRETARY, POSTED THIS AGENDA ON THE BULLETIN BOARD OF THE CITY HALL AT/BEFORE 5:00 P.M. ON THE 22nd DAY OF July 2022.



MONICA LAUX, CITY SECRETARY

This facility is wheel chair accessible and accessible parking spaces are available. Persons with disabilities planning to attend this meeting and need assistance should contact the City Secretary at 940-665-4455 before 1:00 p.m. on the date of the meeting so that appropriate arrangements can be made.



CITY OF LINDSAY

July 26, 2022

Budget Workshop Information

Table of Contents

Financial Overview Information

Property Tax Information

Proposed 2022-2023 Project information

Profit & Loss Budget vs Actual

Actual vs Budget (FY22-23) as of July 18, 2022

FINANCIAL OVERVIEW INFORMATION

Property Tax Information as of 7/18/2022

Official Information from CCAD is as follows:

➤ 2021 General Operating TAXES	\$225,290.60
➤ 2021 Net Taxable	\$104,177,846
➤ 2022 Net Taxable	\$123,356,886
➤ 2022 Debt Taxes	\$297,419.50
➤ 2021 TAX Rate	0.486200/\$100 valuation
➤ 2022 Taxable Levy	\$599,761.18

Using the new taxable value and same rate for 2022 the expected collection would be \$506,512.69. Remember you probably collect about 95% to 97% of your tax levy so in your budget you should not count on the full amount to fund your projects.

Additional Financial Information

The City has a contract with First State Bank to act as the city depository. The contract was signed on June 1, 2018. The agreement renews each year for five (5) years. The contract with Waste Connections for solid waste pickup was renewed and took effect October 1, 2018 for five (5) years.

As of June 30, 2022, First State Bank is carrying \$3,475,000.00 in pledged securities to protect the city's investments. The Pledged Securities are in addition to the FDIC funds and is required under the Public Funds Investment Act. First State Bank and The Independent Banker's Bank provide the city with a monthly report on the pledged securities. This is also one of the areas examined by the auditor.

The General Operating Fund generates interest each month that is deposited into the checking account. The interest rate on the checking account is tied to the Fed Funds Rate. No Certificates of Deposit remain. Although, on June 30, 2020, the bank balance was \$ 2,240,996.34



2022 Certified Totals

As of Certification

TNLI - LINDSAY CITY

Printed on: 07/21/2022 9:12 AM

Property Count: 747

Grand Totals

Land		Value				
Homesite		15,219,877				
Non-Homesite		12,959,811				
Ag Market		10,441,214				
Timber Market		0				
			Total Land	+		38,620,902
Improvement		Value				
Homesite		93,140,568				
Non-Homesite		20,452,238				
			Total Improvements	+		113,592,806
Non Real		Count	Value			
Personal Property		63	2,559,541			
Mineral Property		0	0			
Autos		0	0			
			Total Non Real	+		2,559,541
			Market Value	=		154,773,249
Ag		Non Exempt	Exempt			
Total Productivity Market		10,441,214	0			
Ag Use		109,035	0			
Timber Use		0	0			
		10,332,179	0			
			Productivity Loss	-		10,332,179
			Appraised Value	=		144,441,070
			Homestead Cap	-		12,089,020
			Assessed Value	=		132,352,050
			Total Exemptions Amount	-		8,995,164
			(Breakdown on Next Page)			
			Net Taxable	=		123,356,886

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
 599,761.18 = 123,356,886 * (0.486200 / 100)

Tax Increment Finance Value 0
 Tax Increment Finance Levy 0.00



2022 Certified Totals

As of Certification

TNLI - LINDSAY CITY

Printed on: 07/21/2022 9:12 AM

Prop Count: 747

Grand Totals

State Category Breakdown

State Code	Description	Count	Acres	New Value Market	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	407	185.8682	\$3,434,204	\$120,471,231	\$105,438,100
C1	VACANT LOTS AND LAND TRACTS	49	24.1962	\$0	\$2,228,296	\$2,228,296
D1	QUALIFIED OPEN-SPACE LAND	95	814.4669	\$0	\$10,441,214	\$122,715
D2	IMPROVEMENTS ON QUALIFIED OPEN SPAC	35	0.0000	\$2,074	\$258,230	\$244,502
E	RURAL LAND, NON QUALIFIED OPEN SPACE	32	34.2006	\$188,612	\$5,315,510	\$4,380,976
F1	COMMERCIAL REAL PROPERTY	33	21.5628	\$639,366	\$7,253,351	\$7,253,351
J2	GAS DISTRIBUTION SYSTEM	1	0.1148	\$0	\$28,000	\$28,000
J3	ELECTRIC COMPANY (INCLUDING CO-OP)	1	0.0000	\$0	\$942,137	\$942,137
J4	TELEPHONE COMPANY (INCLUDING CO-OP)	1	0.0000	\$0	\$46,233	\$46,233
L1	COMMERCIAL PERSONAL PROPERTY	22	0.0000	\$0	\$868,750	\$868,750
L2	INDUSTRIAL AND MANUFACTURING PERSO	7	0.0000	\$0	\$230,728	\$230,728
O	RESIDENTIAL INVENTORY	42	9.2998	\$0	\$1,573,098	\$1,573,098
X	TOTALLY EXEMPT PROPERTY	59	120.0975	\$0	\$5,116,471	\$0
Total			1,209.8068	\$4,264,256	\$154,773,249	\$123,356,886

2022 Certified Totals

As of Certification



TNLI - LINDSAY CITY

Printed on: 07/21/2022 9:12 AM

Prop Count: 747 Effective Rate Assumption

New Value

Total New Value Market: \$4,264,256
 Total New Value Taxable: \$4,264,256

New Exemptions

Exemption	Description	Count		
EX	TOTAL EXEMPTION	1	2021 Market Value	\$114,281
EX366	HOUSE BILL 366	17	2021 Market Value	\$21,833
Absolute Exemptions Value Loss				\$136,114
Exemption	Description	Count	Exemption Amount	
HS	HOMESTEAD	32		\$158,630
OV65	OVER 65	7		\$70,000
Partial Exemptions Value Loss				\$228,630
New Exemptions Value Loss				\$364,744

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
Increased Exemptions Value Loss			
Total Exemptions Value Loss			\$364,744

New Ag / Timber Exemptions

New Ag/Timber Value Loss

New Annexations

Count	Market Value	Taxable Value
-------	--------------	---------------

New Deannexations

Count	Market Value	Taxable Value
7	\$78,467	\$67,223

Average Homestead Value

Category	Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
A and E	335	\$320,457	\$40,887	\$279,570
A Only	318	\$326,716	\$40,276	\$286,441

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
4	\$800,288	\$334,584

Franchise Fee Comparison			
	CY2021	CY2022	Total
ACN Communications	\$ 111	\$ 222	4108
American Bank of Texas			301.50
AT&T			4395.73
AT&T Corp			459.52
AT&T Texas			5939.48
Atmos Energy	\$ 3,052.29	\$ 4,119.95	51189.03
Birch Telecom			56.23
Champion Waste	\$ 48.61		74.13
Broadlink Telecom			0.69
Compliance Solutions (Doma, Inc)	\$ 6.44		23.62
Cooke County Electric CoOp/Pentex	\$ 3,242.60	\$ 3,856.32	48146.19
Express Telephone Service			1.82
Fusion Telecom of TX LTD LLP	\$ -		179.66
Kiowa Online			765.59
Lonex Telecommunications			7.35
MCI Metro Access			74.49
McLeod USA Telco			1.81
Rhino Communications (Metro Crest)			10463.00
Navigator Telecommunications			0.00
Nlii Communications			179.91
Nortex Communications	\$ 7,774.58	\$ 4,884.73	129132.03
Oncor Group (Texas Utilities)	\$ 56.93	\$ 26,084.46	390714.93
Doma, Inc.	\$ 1.80		11.22
Preferred Long Distance			2.40
Rosebud Cotton Company			61.50
Rtex Communications			3.74
Sage Telecom			101.72
Skybeam 12-1-2015	\$ 4,075.00	\$ 2,625.00	16400.00
Southwestern Bell	\$ 541.41	\$ 219.10	12113.91
Sprint			0.66
Texas Utilities			0.00
TXU Electric			127.42
TXU Energy			58178.17
TXU Gas			754.30
Verizon			1.74
Windstream/Paetec Communications			47.99
			0.00
	\$18,800.77		676143.13
			0.00
(Decrease)/Increase	-143.51%		0.31
			0.00
			0.00
Patterson Professional Services			1213.53
WCA			0.00
Residential			3507.89
Waste Connections			0.00
15% Road Franchise			574.85
10% Franchise Admin			496.83
Waste Connections			39092.13
Commerical			45428.29
Residential			0.00
			0.00
			90313.52

Mixed Beverage Comparison Quarterly											
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022		
									110.02		
4th Qtr (Oct-Dec)	\$ 971.33	\$ 319.69	\$ 990.68	\$ 788.17	\$ 810.83	710.61	\$ 641.32	\$ 254.61	123.87/117.70	\$ 126.91	110.02 February
1st Qtr (Jan-Mar)	\$ 887.50	\$ 1,560.79	\$ 1,257.96	\$ 998.36	\$ 832.12	\$ 839.37	\$ 743.93	\$ 126.91		\$ 110.02	\$ 11.60
2nd Qtr (Apr-Jun)	\$1,005.83	\$ 1,365.49	\$ 1,055.69	\$ 873.33	\$ 895.44	\$ 788.95	\$ 265.43	\$ 129.41		\$ 129.41	127.03 May
3rd Qtr (Jul-Sept)	\$375.00	\$456.24	\$1,248.60	\$926.95	\$ 961.15	\$ 687.91	\$348.04				
	\$3,239.66	\$3,702.21	\$4,552.93	\$3,586.81	\$3,499.54	\$3,026.84	\$1,998.72				
(Decrease)/Increase	-9.32%	14.28%	22.98%	-21.22%	-2.43%	-13.51%	-33.97%				

Hotel/Motel Tax Comparison									
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022
4th Qtr (Oct-Dec)	\$1,672.53	\$1,547.72	\$1,192.88	\$1,493.15	\$2,626.00	\$752.73	\$793.92	\$1,216.40	\$1,117.68
1st Qtr (Jan-Mar)	\$1,334.68	\$1,032.78	\$1,499.00	\$1,898.50	\$1,656.04	\$1,521.56	\$802.70	\$1,332.03	
2nd Qtr (Apr-June)	\$1,603.73	\$1,250.10	\$1,725.13	\$2,157.26	\$1,823.21	\$1,945.99	\$1,232.20	\$217,718.00	
3rd Qtr (July-Sept)	\$1,561.47	\$1,289.25	\$1,554.40	\$3,354.17	\$1,551.66	\$1,346.34	\$1,646.34	\$2,104.70	
	\$6,172.41	\$5,119.85	\$5,971.41	\$8,903.08	\$7,656.91	\$5,566.62	\$4,475.16	\$222,371.13	
(Decrease)/Increase	17.85%	-17.05%	16.63%	49.10%	-14.00%	-27.30%	-19.61%	4869.01%	

	Sales Tax Comparison				
DATE	2018-2019	2019-2020	2020-2021	2021-2022	2017-2018/2018-2019 Comparison
Oct	\$11,443.31	\$13,179.48	\$15,000.00	\$15,175.67	\$1,736.17
Nov	\$10,081.43	\$11,732.48	\$15,263.71	\$19,896.30	\$1,651.05
Dec	\$9,688.84	\$20,465.67	\$11,848.69	\$15,635.87	\$10,776.83
Jan	\$13,272.55	\$16,251.74	\$11,581.11	\$16,378.20	\$2,979.19
Feb	\$9,590.40	\$11,083.76	\$16,513.39	\$20,680.14	\$1,493.36
March	\$9,411.71	\$11,337.74	\$11,866.00	\$14,931.74	\$1,926.03
April	\$13,165.32	\$13,039.25	\$43,634.65	\$13,567.62	-\$126.07
May	\$9,597.31	\$10,400.16	\$18,971.42	\$19,952.57	\$802.85
June	\$10,383.86	\$13,680.51	\$13,211.23	\$15,742.31	\$3,296.65
July	\$12,336.01	\$14,171.79	\$14,202.11	\$18,560.12	\$1,835.78
August	\$10,221.69	\$11,651.79	\$18,588.03		\$1,430.10
Sept	\$10,662.49	\$11,907.72	\$14,400.27		\$1,245.23
	\$129,854.92	\$158,902.09	\$205,080.61		
% change	4.01%	22.37%	29.06%		

3:01 PM

07/21/22

Accrual Basis

City of Lindsay Profit & Loss Budget vs. Actual October 1, 2021 through July 18, 2022

	Oct 1, '21 - Jul 18, 22	Budget	\$ Over Budget	% of Budget
Ordinary Income/Expense				
Income				
Infrastructure Contribut-Water	0.00	0.00	0.00	0.0%
0104000 · Property Tax Revenue-M&O	225,290.60	231,404.60	(6,114.00)	97.4%
0104100 · Sales Tax Revenue	113,680.35	100,000.00	13,680.35	113.7%
0104200 · Franchise Fees Revenue	43,712.94	55,000.00	(11,287.06)	79.5%
0104203 · Franchise Fee - Street/Roads	18,053.90	15,000.00	3,053.90	120.4%
0104205 · Liquor Tax Revenue	1,745.37	1,000.00	745.37	174.5%
0104301 · Beverage Licenses	505.00	1,000.00	(495.00)	50.5%
0104302 · Recreation Fees	1,100.00	1,250.00	(150.00)	88.0%
0104303 · Building Permits-City Fees	43,816.07	15,000.00	28,816.07	292.1%
0104304 · Bldg Permit-Inspection Svc Fees	41,696.04	3,500.00	38,196.04	1,191.3%
0104402 · Food Service Inspections Fees	0.00	50.00	(50.00)	0.0%
0104500 · Municipal Court Revenue-General	3,026.10	3,000.00	26.10	100.9%
0104505 · Municipal Court Revenue-Vehicle	410.00	250.00	160.00	164.0%
0104600 · Miscellaneous Revenue-General	3,252.70	1,000.00	2,252.70	325.3%
0104650 · Infrastructure Contrib-General	0.00	0.00	0.00	0.0%
0104701 · Interest Income On CDs-General	0.00	0.00	0.00	0.0%
0104702 · Interest Checking Acct-General	5,827.18	4,000.00	1,827.18	145.7%
0104955 · Rollover from Previous - Genera	0.00	0.00	0.00	0.0%
0124902 · Transfer from water to general	0.00	62,045.88	(62,045.88)	0.0%
0134902 · Transfer from sewer to general	0.00	46,320.40	(46,320.40)	0.0%
0204000 · Prop Tax-Debt Serv-I&S-Water	53,102.62	59,362.42	(6,259.80)	89.5%
0204100 · Sales Tax Revenue-R&R-Water	18,946.74	20,000.00	(1,053.26)	94.7%
0204600 · Miscellaneous Revenue-Water	0.00	100.00	(100.00)	0.0%
0204605 · Water Sales	210,321.94	220,000.00	(9,678.06)	95.6%
0204610 · Franchise Fees (IESI)-Water	3,387.38	3,250.00	137.38	104.2%
0204615 · Finance Charge Collected Water	2,973.73	3,500.00	(526.27)	85.0%
0204620 · Water Tapping Fees	1,500.00	1,500.00	0.00	100.0%
0204625 · Water Meter Installation	16,208.20	1,500.00	14,708.20	1,080.5%
0204630 · Sanitation/Solid Waste Charges	11,113.07	11,000.00	113.07	101.0%
0204650 · Infrastructure contrib-Water	0.00	0.00	0.00	0.0%
0204701 · Interest Income On CDs-Water	0.00	0.00	0.00	0.0%
0204955 · Waterline Monies from CO2014	0.00	0.00	0.00	0.0%
0304000 · Prop.Tax-Debt Serv-I&S-Sewer	193,519.49	199,056.66	(5,537.17)	97.2%
0304100 · Sales Tax Revenue-R&R-Sewer	30,693.45	36,000.00	(5,306.55)	85.3%
0304600 · Misc. Income - Sewer	0.00	100.00	(100.00)	0.0%
0304605 · Sewer Service Charge	243,449.85	250,000.00	(6,550.15)	97.4%
0304610 · Franchise Fees (IESI)-Sewer	6,774.77	7,000.00	(225.23)	96.8%
0304615 · Finance Charge Collected-Sewer	0.00	0.00	0.00	0.0%
0304620 · Sewer Tapping Fees	0.00	1,000.00	(1,000.00)	0.0%
0304625 · Debt Proceeds CO 2018 - Sewer	0.00	0.00	0.00	0.0%
0304650 · Infrastructure Contrib-Sewer	0.00	0.00	0.00	0.0%
0304701 · Interest Income on CDs-Sewer	0.00	0.00	0.00	0.0%
0304955 · Sewer Line Monies from CO2018	0.00	0.00	0.00	0.0%
0504000 · Prop Tax Revenue-I&S-Debt Svc	39,407.62	40,517.97	(1,110.35)	97.3%
0604500 · Municipal Court Security Fees	60.00	60.00	0.00	100.0%
0704500 · Municipal Court Technology Fees	603.90	75.00	528.90	805.2%
0804210 · Hotel/Motel Tax Revenue	(2,120.66)	3,750.00	(5,870.66)	(56.6)%
0904800 · Police Training Grant Revenue	640.95	640.00	0.95	100.1%
1204800 · Grant Revenue	0.00	0.00	0.00	0.0%
Total Income	1,332,699.30	1,398,232.93	(65,533.63)	95.3%
Cost of Goods Sold				
Cost of Goods Sold	0.00	0.00	0.00	0.0%
Total COGS	0.00	0.00	0.00	0.0%
Gross Profit	1,332,699.30	1,398,232.93	(65,533.63)	95.3%
Expense				
0005100 · Payroll Expenses	7,718.81	5,500.00	2,218.81	140.3%
0005120 · Payroll Tax Expense Total	12,793.98	15,756.00	(2,962.02)	81.2%
0105100 · Payroll-Full Time-General	76,223.34	98,500.00	(22,276.66)	77.4%
0105105 · Payroll-Part Time-General	3,971.33	9,000.00	(5,028.67)	44.1%
0105110 · Payroll-Summer Help-General	0.00	0.00	0.00	0.0%
0105120 · Payroll Tax Expense-General	(5,392.02)	0.00	(5,392.02)	100.0%
0105130 · Employee Health Ins-General	20,779.10	25,000.00	(4,220.90)	83.1%
0105140 · Employee Benefits - General	5,068.45	5,500.00	(431.55)	92.2%
0105150 · Contract Labor-General	1,100.00	1,300.00	(200.00)	84.6%
0105200 · Office Supplies-General	1,626.96	2,500.00	(873.04)	65.1%
0105205 · Training-General	100.00	1,500.00	(1,400.00)	6.7%
0105215 · Election Expenses	0.00	1,500.00	(1,500.00)	0.0%
0105220 · Website Expense General	325.00	300.00	25.00	108.3%
0105223 · Codification Expense-General	225.00	250.00	(25.00)	90.0%
0105225 · Legal Notices	411.20	1,200.00	(788.80)	34.3%
0105230 · Dues & Subs & Membership-Generl	206.04	200.00	6.04	103.0%

City of Lindsay
Profit & Loss Budget vs. Actual
 October 1, 2021 through July 18, 2022

	Oct 1, '21 - Jul 18, 22	Budget	\$ Over Budget	% of Budget
0105235 - Postage & Delivery-General	152.61	150.00	2.61	101.7%
0105240 - Computer Software-General	126.28	100.00	26.28	126.3%
0105245 - License/Tech Supp Fees-General	2,749.36	3,250.00	(500.64)	84.6%
0105255 - Travel-General	0.00	0.00	0.00	0.0%
0105300 - Repairs & Maintenance-General	2,642.15	1,250.00	1,392.15	211.4%
0105320 - Vehicle Expense-Fuel-General	967.52	750.00	217.52	129.0%
0105325 - Vehicle-Oil & Lubricants-Generl	0.00	0.00	0.00	0.0%
0105330 - Vehicle-Vehicle Service-General	177.33	3,000.00	(2,822.67)	5.9%
0105333 - Police Vehicle Equipment	0.00	0.00	0.00	0.0%
0105335 - Vehicle Expense-Other-General	22.50	1,000.00	(977.50)	2.3%
0105338 - Reserve Patrol Vehicle	0.00	0.00	0.00	0.0%
0105352 - Land Acquisition - General Fund	0.00	0.00	0.00	0.0%
0105400 - Liability Insurance-General	817.08	825.89	(8.81)	98.9%
0105405 - Property Damage Ins-General	1,746.22	1,911.60	(165.38)	91.3%
0105410 - Ins-Auto Property Damage-Generl	140.00	142.85	(2.85)	98.0%
0105415 - Insurance-Auto Liability-Generl	80.48	82.13	(1.65)	98.0%
0105420 - Workers Comp Insurance-General	533.20	486.18	47.02	109.7%
0105425 - Employee Bonds	760.00	2,000.00	(1,240.00)	38.0%
0105500 - Utilities-General	17,152.30	25,000.00	(7,847.70)	68.6%
0105505 - Telephone-General	1,736.58	2,500.00	(763.42)	69.5%
0105605 - Accountant Services-General	5,164.30	5,250.00	(85.70)	98.4%
0105610 - Building Inspection Services	18,365.95	20,000.00	(1,634.05)	91.8%
0105612 - Food Service Inspections	0.00	0.00	0.00	0.0%
0105615 - Consulting Fees-General	18,062.70	26,600.00	(8,537.30)	67.9%
0105620 - Legal Fees-General	1,721.61	35,000.00	(33,278.39)	4.9%
0105625 - Engineering Fees-General	(6,886.23)	20,000.00	(26,886.23)	(34.4)%
0105630 - Surveyor Fees	0.00	1,500.00	(1,500.00)	0.0%
0105635 - Financial Advisor - General	86.01	175.00	(88.99)	49.1%
0105700 - Miscellaneous Expense-General	2,460.19	2,500.00	(39.81)	98.4%
0105702 - Uniforms-General	0.00	30.00	(30.00)	0.0%
0105703 - Maintenance Expense - General	156.46	1,500.00	(1,343.54)	10.4%
0105704 - Recycling	8,081.52	8,500.00	(418.48)	95.1%
0105705 - Tax Collection & Assssmnt Cost	9,049.54	11,000.00	(1,950.46)	82.3%
0105710 - Business Entertainment	788.96	1,200.00	(411.04)	65.7%
0105735 - Filing Fees	120.00	500.00	(380.00)	24.0%
0106005 - Computer Hardware-General	425.83	500.00	(74.17)	85.2%
0106660 - Buildings-General	0.00	0.00	0.00	0.0%
0106662 - Furniture,Fixtures&Equip-Generl	0.00	0.00	0.00	0.0%
0107001 - Time Warrant Payment-Principal	0.00	0.00	0.00	0.0%
0107002 - Time Warrant Payment-Interest	0.00	0.00	0.00	0.0%
0107100 - Debt Proceeds-General Fund	0.00	0.00	0.00	0.0%
0107110 - Premium On Bond Proceeds	0.00	0.00	0.00	0.0%
0107120 - Bond Issuance Costs	0.00	0.00	0.00	0.0%
0125150 - Municipal Court-Judge Wages	4,000.00	4,800.00	(800.00)	83.3%
0125155 - Municipal Court-Clerk Wages	0.00	0.00	0.00	0.0%
0125205 - Muni Court Expenses-Training	0.00	500.00	(500.00)	0.0%
0125715 - Muni Court Fees Paid To State	1,389.16	900.00	489.16	154.4%
0135100 - Payroll-Full Time-Police	42,481.16	63,282.46	(20,801.30)	67.1%
0135102 - Certification Pay-Police	0.00	0.00	0.00	0.0%
0135105 - Payroll-Part Time-Police	8,030.83	11,000.00	(2,969.17)	73.0%
0135120 - Payroll Tax Expense-Police	4,119.56	4,550.00	(430.44)	90.5%
0135130 - Employee Health Ins-Police	8,384.79	12,218.92	(3,834.13)	68.6%
0135140 - Retirement-Police	2,235.55	3,500.00	(1,264.45)	63.9%
0135200 - Supplies Business-Police	52.56	250.00	(197.44)	21.0%
0135230 - Dues & Subs & Membership-Police	3,889.92	1,000.00	2,889.92	389.0%
0135235 - Postage & Delivery-Police	55.20	75.00	(19.80)	73.6%
0135240 - Computer Software-Police	127.47	250.00	(122.53)	51.0%
0135245 - License/Tech Supp Fees-Police	1,762.20	600.00	1,162.20	293.7%
0135250 - Public Relations-Police	37.89	100.00	(62.11)	37.9%
0135320 - Vehicle Expense-Fuel-Police	2,160.72	3,000.00	(839.28)	72.0%
0135325 - Vehicle-Oil & Lubricants-Police	0.00	0.00	0.00	0.0%
0135330 - Vehicle Service-Police	575.53	2,000.00	(1,424.47)	28.8%
0135333 - Vehicle Equipment - Police	3,343.66	3,500.00	(156.34)	95.5%
0135334 - Used Reserve Vehicle-Police	0.00	0.00	0.00	0.0%
0135335 - Vehicle Expense-Other-Police	0.00	0.00	0.00	0.0%
0135400 - Liability Insurance-Police	1,660.86	1,413.89	246.97	117.5%
0135410 - Ins-Auto Property Damage-Police	996.75	1,010.42	(13.67)	98.6%
0135415 - Insurance-Auto Liability-Police	566.98	578.55	(11.57)	98.0%
0135420 - Workers Comp Insurance-Police	2,760.45	2,516.99	243.46	109.7%
0135505 - Telephone-Police	1,558.08	1,750.00	(191.92)	89.0%
0135700 - Miscellaneous Expense-Police	414.34	600.00	(185.66)	69.1%
0135745 - Evidence-Investigative Supplies	969.21	500.00	469.21	193.8%
0135750 - Evidence-Transcribed Tapes-Poli	0.00	0.00	0.00	0.0%
0135755 - Evidence-Other Cost-Police	0.00	750.00	(750.00)	0.0%
0135760 - Ammunition-Practice/Duty-Police	596.37	500.00	96.37	119.3%
0135765 - Uniforms-Police	328.96	1,000.00	(671.04)	32.9%
0135770 - Animal Control-Police	20.00	100.00	(80.00)	20.0%

City of Lindsay
Profit & Loss Budget vs. Actual
 October 1, 2021 through July 18, 2022

	Oct 1, '21 - Jul 18, 22	Budget	\$ Over Budget	% of Budget
0135775 · Omni Base-Police	18.00	100.00	(82.00)	18.0%
0136005 · Computer Hardware-Police	14,399.67	16,500.00	(2,100.33)	87.3%
0136035 · Police Equipment	2,728.08	2,500.00	228.08	109.1%
0145305 · Vehicle Operating Expense-Fire	2,436.02	1,500.00	936.02	162.4%
0145405 · Property Damage Insurance-Fire	12,611.90	13,851.00	(1,239.10)	91.1%
0145410 · Ins-Auto Property Damage-Fire	4,279.53	4,366.86	(87.33)	98.0%
0145415 · Insurance-Auto Liability-Fire	2,450.39	2,500.40	(50.01)	98.0%
0145420 · Workers Comp Insurance-Fire	1,289.88	1,176.31	113.57	109.7%
0145500 · Utilities-Fire	3,620.28	6,500.00	(2,879.72)	55.7%
0145505 · Telephone-Fire	1,024.85	1,000.00	24.85	102.5%
0145600 · Capital Impr. LVFD Construction	0.00	0.00	0.00	0.0%
0145700 · Miscellaneous Expense-Fire Dept	182.36	180.00	2.36	101.3%
0146660 · Buildings - Fire Department	0.00	1,500.00	(1,500.00)	0.0%
0155740 · Disaster Preparedness Project	0.00	0.00	0.00	0.0%
0159001 · Transfer to Debt Svc from Genrl	0.00	0.00	0.00	0.0%
0165300 · Parks & Rec-Repairs & Maint	19,888.98	5,000.00	14,888.98	397.8%
0165340 · Parks & Recreation-Mowing	0.00	0.00	0.00	0.0%
0165700 · Miscellaneous Expense-Parks&Rec	0.00	0.00	0.00	0.0%
0166010 · City Improvements	0.00	0.00	0.00	0.0%
0166015 · City Imp-Keep Lindsay Beautiful	0.00	2,500.00	(2,500.00)	0.0%
0166020 · Park Improvements	27,333.08	1,000.00	26,333.08	2,733.3%
0175310 · Street Repairs	1,678.50	3,000.00	(1,321.50)	56.0%
0175315 · Street Sign Maintenance	669.22	2,500.00	(1,830.78)	26.8%
0175320 · Drainage Repairs	0.00	0.00	0.00	0.0%
0176010 · Street Improvements	13,000.00	50,000.00	(37,000.00)	26.0%
0176025 · Drainage System Expense	0.00	1,000.00	(1,000.00)	0.0%
0176030 · Economic Develop-Dollar General	0.00	0.00	0.00	0.0%
0201540 · Employee Benefits - Water	0.00	0.00	0.00	0.0%
0205100 · Payroll-Full Time-Water	8,613.76	13,130.00	(4,516.24)	65.6%
0205105 · Payroll-Part Time-Water	121.76	0.00	121.76	100.0%
0205120 · Payroll Tax Expense-Water	617.20	940.00	(322.80)	65.7%
0205130 · Employee Health Insurance-Water	0.00	0.00	0.00	0.0%
0205150 · Contract Labor-Water	11,999.97	16,000.00	(4,000.03)	75.0%
0205200 · Office Supplies-Water	886.62	750.00	136.62	118.2%
0205210 · Licenses & Permits-Water	2,404.95	3,500.00	(1,095.05)	68.7%
0205220 · Website Expense - Water	175.00	300.00	(125.00)	58.3%
0205223 · Codification Expense - Water	112.50	300.00	(187.50)	37.5%
0205230 · Dues & Subs & Membership-Water	1,562.84	1,000.00	562.84	156.3%
0205235 · Postage & Delivery-Water	1,245.34	1,400.00	(154.66)	89.0%
0205240 · Computer Software-Water	126.38	4,000.00	(3,873.62)	3.2%
0205245 · License/Tech Supp Fees-Water	1,746.71	2,500.00	(753.29)	69.9%
0205255 · Travel-Water	0.00	0.00	0.00	0.0%
0205260 · NTGWCD Fees-Water	4,524.54	6,500.00	(1,975.46)	69.6%
0205320 · Vehicle Expense-Fuel-Water	514.87	750.00	(235.13)	68.6%
0205349 · 1/2¢ Tax R&R Exp-Water	0.00	0.00	0.00	0.0%
0205350 · Water Line & Meter Maint/Repair	24,906.29	22,000.00	2,906.29	113.2%
0205352 · Land Acquisition -Water	0.00	0.00	0.00	0.0%
0205353 · Water Line Extension	0.00	0.00	0.00	0.0%
0205355 · Water Well Maint/Repair/Upgrade	29,718.54	90,000.00	(60,281.46)	33.0%
0205360 · Water Planning & Mapping Update	0.00	32,500.00	(32,500.00)	0.0%
0205370 · Testing & Lab Expenses-Water	829.85	2,500.00	(1,670.15)	33.2%
0205400 · Liability Insurance-Water	817.08	825.89	(8.81)	98.9%
0205405 · Property Damage Insurance-Water	345.62	372.60	(26.98)	92.8%
0205410 · Ins-Auto Property Damage-Water	140.56	143.43	(2.87)	98.0%
0205415 · Insurance-Auto Liability-Water	80.48	82.13	(1.65)	98.0%
0205420 · Workers Comp Insurance-Water	855.51	780.07	75.44	109.7%
0205500 · Utilities-Water	20,421.95	25,000.00	(4,578.05)	81.7%
0205505 · Telephone - Water	0.00	0.00	0.00	0.0%
0205605 · Accountant Services-Water	3,631.33	5,000.00	(1,368.67)	72.6%
0205615 · Consulting Fees-Water	0.00	0.00	0.00	0.0%
0205620 · Legal Fees-Water	46.25	1,500.00	(1,453.75)	3.1%
0205625 · Engineering Fees-Water	0.00	7,000.00	(7,000.00)	0.0%
0205630 · License Water Operator	0.00	0.00	0.00	0.0%
0205635 · Financial Advisor - Water	32.11	100.00	(67.89)	32.1%
0205640 · Surveyor Fees - Water	0.00	200.00	(200.00)	0.0%
0205645 · Water Study	0.00	100.00	(100.00)	0.0%
0205700 · Miscellaneous Expense-Water	125.72	100.00	25.72	125.7%
0205702 · Uniforms-Water	0.00	30.00	(30.00)	0.0%
0205705 · General Maintenance - Water	0.00	1,000.00	(1,000.00)	0.0%
0206005 · Computer Hardware-Water	3,849.86	4,000.00	(150.14)	96.2%
0207003 · CO 2014 Payment-Principal-Water	9,175.00	9,175.00	0.00	100.0%
0207004 · CO 2014 Payment-Interest-Water	3,023.16	5,908.70	(2,885.54)	51.2%
0207005 · GTUA - Texoma Water Rights	33,565.60	40,278.72	(6,713.12)	83.3%
0207006 · GTUA - Texoma Water Rights M&O	1,474.29	4,000.00	(2,525.71)	36.9%
0207100 · Debt Proceeds-Water Fund	0.00	0.00	0.00	0.0%
0207110 · Premium On Bond Proceeds-Water	0.00	0.00	0.00	0.0%
0207120 · Bond Issuance Costs-Water	0.00	0.00	0.00	0.0%

3:01 PM

07/21/22

Accrual Basis

City of Lindsay
Profit & Loss Budget vs. Actual
 October 1, 2021 through July 18, 2022

	Oct 1, '21 - Jul 18, 22	Budget	\$ Over Budget	% of Budget
0207400 · Depreciation Expense-Water	0.00	0.00	0.00	0.0%
0207600 · Bond Amortization Expense-Water	0.00	0.00	0.00	0.0%
0215160 · Municipal Court-Legal	0.00	200.00	(200.00)	0.0%
0219001 · Transfer to General from Water	0.00	0.00	0.00	0.0%
0305100 · Payroll-Full Time-Sewer	10,200.42	13,130.00	(2,929.58)	77.7%
0305105 · Payroll-Part Time-Sewer	121.76	0.00	121.76	100.0%
0305120 · Payroll Tax Expense-Sewer	690.26	1,050.00	(359.74)	65.7%
0305130 · Employee Health Insurance-Sewer	0.00	0.00	0.00	0.0%
0305140 · Employee Benefits - Sewer	0.00	0.00	0.00	0.0%
0305150 · Contract Labor-Sewer	24,000.03	30,000.00	(5,999.97)	80.0%
0305200 · Office Supplies-Sewer	450.12	1,200.00	(749.88)	37.5%
0305210 · Licenses & Permits-Sewer	1,258.85	2,000.00	(741.15)	62.9%
0305220 · Website Expense - Sewer	175.00	300.00	(125.00)	58.3%
0305223 · Codification Expense - Sewer	112.50	250.00	(137.50)	45.0%
0305230 · Dues & Subs & Membership-Sewer	412.07	450.00	(37.93)	91.6%
0305235 · Postage & Delivery-Sewer	1,300.57	1,400.00	(99.43)	92.9%
0305240 · Computer Software-Sewer	179.99	4,000.00	(3,820.01)	4.5%
0305245 · License/Tech Supp Fees-Sewer	1,766.55	4,500.00	(2,733.45)	39.3%
0305255 · Travel-Sewer	0.00	0.00	0.00	0.0%
0305320 · Vehicle Expense-Fuel-Sewer	514.97	750.00	(235.03)	68.7%
0305345 · Sewer Choke Repair/Clean-Out	0.00	2,500.00	(2,500.00)	0.0%
0305349 · 1/2¢ Tax R&R Exp-Sewer	0.00	0.00	0.00	0.0%
0305350 · Sewer Line Maintenance & Repair	6,253.74	8,000.00	(1,746.26)	78.2%
0305352 · Land Acquisition - Sewer	0.00	0.00	0.00	0.0%
0305353 · Sewer Line Extension Project	0.00	0.00	0.00	0.0%
0305355 · Sewer Plant Maint & Repair	20,716.60	60,000.00	(39,283.40)	34.5%
0305360 · Sewer Plnngg Engnrng & Map Updt	0.00	42,500.00	(42,500.00)	0.0%
0305365 · Sludge Removal	0.00	3,000.00	(3,000.00)	0.0%
0305370 · Testing & Lab Expenses-Sewer	3,171.50	2,000.00	1,171.50	158.6%
0305400 · Liability Insurance-Sewer	1,307.08	1,315.59	(8.51)	99.4%
0305405 · Property Damage Insurance-Sewer	65.50	64.80	0.70	101.1%
0305410 · Ins-Auto Property Damage-Sewer	140.56	143.43	(2.87)	98.0%
0305415 · Insurance-Auto Liability-Sewer	80.16	81.80	(1.64)	98.0%
0305420 · Workers Comp Insurance-Sewer	856.15	780.64	75.51	109.7%
0305500 · Utilities-Sewer	5,734.89	9,000.00	(3,265.11)	63.7%
0305505 · Telephone-Sewer	325.23	400.00	(74.77)	81.3%
0305605 · Accountant Services-Sewer	3,631.34	5,000.00	(1,368.66)	72.6%
0305615 · Consulting Fees-Sewer	0.00	0.00	0.00	0.0%
0305620 · Legal Fees-Sewer	46.25	4,000.00	(3,953.75)	1.2%
0305625 · Engineering Fees - Sewer	286.70	20,000.00	(19,713.30)	1.4%
0305630 · License Sewer Operator	0.00	0.00	0.00	0.0%
0305635 · Financial Advisor Fees-Sewer	381.88	500.00	(118.12)	76.4%
0305640 · Surveyor Fees - Sewer	0.00	200.00	(200.00)	0.0%
0305700 · Miscellaneous Expense-Sewer	88.55	6,000.00	(5,911.45)	1.5%
0305702 · Uniforms-Sewer	0.00	30.00	(30.00)	0.0%
0305705 · General Maintenance-Sewer	0.00	3,000.00	(3,000.00)	0.0%
0306005 · Computer Hardware-Sewer	3,849.85	3,500.00	349.85	110.0%
0307001 · CO 2013 Payment-Principal-Sewer	30,000.00	30,000.00	0.00	100.0%
0307002 · CO 2013 Payment-Interest-Sewer	9,537.50	18,475.00	(8,937.50)	51.6%
0307003 · CO 2014 Payment-Principal-Sewer	16,250.00	16,250.00	0.00	100.0%
0307004 · CO 2014 Payment-Interest-Sewer	5,354.38	10,465.00	(5,110.62)	51.2%
0307007 · CO 2018 Payment-Principal-Sewer	0.00	45,000.00	(45,000.00)	0.0%
0307008 · CO 2018 Payment-Interest-Sewer	39,050.00	78,100.00	(39,050.00)	50.0%
0307100 · Debt Proceeds-Sewer Fund	0.00	0.00	0.00	0.0%
0307400 · Depreciation Expense-Sewer	0.00	0.00	0.00	0.0%
0307600 · Bond Amortization Expense-Sewer	0.00	0.00	0.00	0.0%
0319001 · Transfer to general from sewer	0.00	0.00	0.00	0.0%
0507001 · Debt Service-Principal	24,575.00	24,575.00	0.00	100.0%
0507002 · Debt Service-Interest	8,097.46	15,826.30	(7,728.84)	51.2%
0605660 · Muni Court Security Expense	0.00	0.00	0.00	0.0%
0705660 · Muni Court Technology Expense	0.00	0.00	0.00	0.0%
0865200 · Office Supplies-Tourism	0.00	0.00	0.00	0.0%
0866030 · Tourism-Park Project	425.00	10,000.00	(9,575.00)	4.3%
0905205 · Police Training (Grant Expense)	99.00	1,000.00	(901.00)	9.9%
1106001 · Wastewater Treatmnt Syst Project	0.00	0.00	0.00	0.0%
1106002 · Lift Station Replacement Project	0.00	0.00	0.00	0.0%
1205615 · Consulting Fees-Grant	0.00	0.00	0.00	0.0%
1205625 · Engineering Fees-Grant	0.00	0.00	0.00	0.0%
1206001 · Capital Outlay-Grant	0.00	0.00	0.00	0.0%
Total Expense	801,885.63	1,368,234.55	(566,348.92)	58.6%
Net Ordinary Income	530,813.67	29,998.38	500,815.29	1,769.5%
Other Income/Expense				
Other Income				
0104660 · Sale of Assets-General	0.00	0.00	0.00	0.0%

3:01 PM

07/21/22

Accrual Basis

City of Lindsay
Profit & Loss Budget vs. Actual
 October 1, 2021 through July 18, 2022

	Oct 1, '21 - Jul 18, 22	Budget	\$ Over Budget	% of Budget
0104901 · Transfer from CapProj to Genral	0.00	0.00	0.00	0.0%
0104950 · Budget Reserve-General	0.00	0.00	0.00	0.0%
0134901 · Trans Grl to Police Fund	0.00	0.00	0.00	0.0%
0134950 · Budget Reserve-Police	0.00	0.00	0.00	0.0%
0204660 · Sales of Assets-Water	0.00	0.00	0.00	0.0%
0204810 · TDEM Recovery Fund	(67,444.82)	0.00	(67,444.82)	100.0%
0204901 · Transfer from CapProj to Water	0.00	0.00	0.00	0.0%
0204950 · Budget Reserve-Water	0.00	0.00	0.00	0.0%
0254901 · Transfer From Debt Svc To Water	0.00	0.00	0.00	0.0%
0304660 · Sale of Assets-Sewer	0.00	0.00	0.00	0.0%
0304901 · Transfer from CapProj to Sewer	0.00	0.00	0.00	0.0%
0304950 · Budget Reserve-Sewer	0.00	50,000.00	(50,000.00)	0.0%
0354901 · Transfer From Debt Svc To Sewer	0.00	0.00	0.00	0.0%
0414901 · Trans Gnrl To Reprs & R-Wate	0.00	0.00	0.00	0.0%
0414902 · Transfer from Gnrl to R&R-Water	0.00	0.00	0.00	0.0%
0514901 · Transfer from Genrl to Debt Svc	0.00	0.00	0.00	0.0%
0614901 · Transfer From Genrl To MC Scrtcy	0.00	0.00	0.00	0.0%
0714901 · Transfer From Gnrl To MCTchnlgy	0.00	0.00	0.00	0.0%
0814901 · Trans Gnrl to Repr & R- Sewer	0.00	0.00	0.00	0.0%
1014901 · Transfer From Gnrl To Pol Vehcl	0.00	0.00	0.00	0.0%
1304800 · General Obligation Bond 2017	0.00	0.00	0.00	0.0%
Total Other Income	(67,444.82)	50,000.00	(117,444.82)	(134.9)%
Other Expense				
0109001 · Transfer To Pol Vehcl From Gnrl	0.00	0.00	0.00	0.0%
0139001 · Transfer to Police from Gnrl	0.00	0.00	0.00	0.0%
0149001 · Transfer To Reprs & R From Gnrl	0.00	0.00	0.00	0.0%
0169001 · Transfer To MC Scrtcy From Genrl	0.00	0.00	0.00	0.0%
0179001 · Transfer To MCTchnlgy From Gnrl	0.00	0.00	0.00	0.0%
0359001 · Transfer To Sewer From Debt Svc	0.00	0.00	0.00	0.0%
0519001 · Transfer To Genrl From Debt Svc	0.00	0.00	0.00	0.0%
0529001 · Transfer To Water From Debt Svc	0.00	0.00	0.00	0.0%
0539001 · Transfer to Sewer from DebtSvc2	0.00	0.00	0.00	0.0%
1109001 · Transfer to Sewer from CapProj	0.00	0.00	0.00	0.0%
Total Other Expense	0.00	0.00	0.00	0.0%
Net Other Income	(67,444.82)	50,000.00	(117,444.82)	(134.9)%
Net Income	463,368.85	79,998.38	383,370.47	579.2%