

City of Lindsay

Fiscal Year 2023-2024

Budget Cover Sheet

This budget will raise more total property taxes than last year’s budget by \$47,537 (8.07%) and of that amount \$34,773 is tax revenue to be raised from new property added to the tax roll this year.

Will be submitted to the Mayor and City Council on September 12, 2023 at 7PM at 608 Ash Street Lindsay, Texas 76250

THE RECORD VOTE OF EACH MEMBER OF THE CITY COUNCIL OF THE CITY OF LINDSAY IS AS FOLLOWS:

	FAVOR	AGAINST	ABSTAIN- NO VOTE
Scott Neu, Mayor	_____	_____	_____
Sam Sparkman, Mayor Protem	_____	_____	_____
Glenn Block- Council Member	_____	_____	_____
Jeff Neu- Council Member	_____	_____	_____
Klay Gilber- Council Member	_____	_____	_____
Robert Sharp- Council Member	_____	_____	_____

Property Tax Rate Comparison

	2022-2023	2023-2024
Property Tax Rate:	\$0.4225/\$100	\$0.40335/\$100
No-New-Revenue Tax Rate:	\$0.4225/\$100	\$0.39072/\$100
No-New-Revenue Maintenance & Operation Tax Rate:	\$0.1928/\$100	\$0.18050/\$100
Voter Approval Tax Rate:	\$0.4330/\$100	\$0.39078/\$100
Debt Rate:	\$0.2402/\$100	\$0.20746/\$100
De Minimis Rate:	\$0.8307/\$100	\$0.72778/\$100

Total debt obligation for the City of Sanger by property taxes: \$4,139,337.50 (principal and scheduled interest payments).

Proposed Budget August 2023

General		2022-2023	2023-2024
INCOME ACCOUNTS		BUDGET	BUDGET
Tax Revenue Accounts			
0104000	Property Tax (M&O)	\$238,353.46	\$283,137.28
0104100	Sales Tax	\$120,000.00	\$125,000.00
0104200	Franchise fees	\$50,000.00	\$50,000.00
0104203	Franchise Fee (WC) - Street/Roads	\$22,000.00	\$25,000.00
0104205	Liquor Tax	\$1,500.00	\$1,000.00
0104402	Food Service Fee		
0504000	Property Tax (Debt Service)	\$42,189.13	\$41,537.89
0804210	Hotel/Motel Tax - Restricted Funds	\$2,400.00	\$3,500.00
Grants			
0904800	Police Grants, Training	\$10,640.95	\$649.48
Municipal Court			
0104500	Municipal Court Revenue - General	\$4,300.00	\$4,000.00
0104505	Municipal Court Revenue - Vehicle	\$600.00	\$750.00
0604500	Municipal Court Security Fees	\$60.00	\$100.00
0704500	Municipal Court Technology Fees	\$72.00	\$75.00
Income from Investments			
0104701	Interest on CD's		
0104702	Interest on Checking Acct.	\$10,000.00	\$75,000.00
0104301	Beverage Licenses	\$850.00	\$850.00
0104302	Recreation Fees	\$1,250.00	\$2,500.00
Building Permits			
0104303	City Fees- Building	\$15,000.00	\$25,000.00
0104304	Inspection Service Fees-Building	\$7,000.00	\$15,000.00
0104600	Misc. Income	\$1,000.00	\$2,500.00
0124902	Transfer from Water Budget	\$65,219.39	\$25,000.00
0134902	Transfer from Sewer Budget	\$93,223.40	\$117,723.11
Reserve Funds from Sewer			
Dedicated Funds for Projects			
TOTAL INCOME		\$685,658.33	\$798,322.76
EXPENSE ACCOUNTS			
Payroll			
0005100	Payroll Expenses	\$20,000.00	\$5,200.00
0005120	Payroll LiabilitiesTax Expenses-total	\$17,614.17	\$18,000.00
0105100	Full Time (Maintenance, City Secretary, cl-	\$103,790.75	\$114,296.00
0105105	Part Time (Maintenance)	\$9,500.00	\$8,370.00
0105120	Payroll Tax Expense-total	\$0.00	\$5,000.00
0105130	Employee Health Insurance	\$28,700.00	\$36,142.20
0105140	Employee Benefits	\$8,400.00	\$9,100.00
Office Operations			
0105200	Office Supplies	\$2,500.00	\$2,500.00
0105205	Training	\$2,000.00	\$1,000.00
0105220	Website Expense	\$300.00	\$300.00
0105223	Codification Expense	\$1,000.00	\$1,250.00
0105235	Postage & Delivery	\$300.00	\$600.00
0105425	Employee Bonds	\$1,500.00	\$2,000.00
Property Insurance			
0105400	Liability Insurance	\$900.00	\$1,100.00
0105405	Property Damage Insurance	\$2,200.00	\$2,500.00
Vehicle Insurance			
0105410	Auto Property Damage	\$230.00	\$300.00
0105415	Auto Liability	\$100.00	
0105420	Worker's Comp.	\$600.00	\$600.00
Miscellaneous			
0104603	Card Reader		\$500.00
0105150	Contract Labor	\$1,300.00	\$2,000.00
0105230	Dues & Membership	\$200.00	\$300.00

0105245	License/Technical Support Fees	\$4,200.00	\$4,500.00
0105255	Travel	\$300.00	\$300.00
0105300	Repairs & Maintenance	\$4,000.00	\$3,500.00
0105500	Utilities	\$35,000.00	\$35,000.00
0105505	Telephone	\$2,700.00	\$3,000.00
0105700	Miscellaneous Expense	\$3,500.00	\$4,000.00
0105702	Uniforms - General	\$30.00	\$50.00
0105703	Maintenance Expense	\$1,500.00	\$1,500.00
0105704	Recycle	\$12,000.00	\$5,000.00
0105710	Business Entertainment	\$1,200.00	\$1,400.00
	Computer		
0105240	Computer Software	\$1,500.00	\$1,000.00
0106005	Computer Hardware	\$4,000.00	\$4,000.00
	Cerificates of Obligations		
0507001	CO 2014- Prinicpal Payment _ General	\$27,032.50	\$27,032.50
0507002	CO 2014 Interest Payment - General	\$14,984.61	\$14,038.47
	Municipal Court Expenses		
0124603	Card Reader		\$100.00
0125150	Judge Wages	\$4,800.00	\$4,800.00
0215160	Court-Legal	\$200.00	\$200.00
0125205	Training	\$500.00	\$500.00
0125715	Municipal Court Fees Paid to State	\$3,500.00	\$4,500.00
	Professional Fees		
0105215	Election Expenses	\$2,000.00	\$2,000.00
0105225	Legal Notices	\$1,200.00	\$1,000.00
0105605	Accountant Services	\$5,500.00	\$4,400.00
0105610	Building Inspection Services	\$15,000.00	\$15,000.00
0105615	Consulting Fees	\$25,000.00	\$30,000.00
0105620	Legal Fees	\$15,000.00	\$27,000.00
0105625	Engineering Fees	\$20,000.00	\$25,000.00
0105630	Surveyor Fees	\$1,500.00	\$500.00
0105635	Financial Advisor Fees	\$175.00	\$375.00
0105705	Tax Collection & Assessment Cost	\$14,000.00	\$15,000.00
0105735	Filing Fees	\$500.00	\$500.00
0155740	Disaster Preparedness Project	\$1,500.00	\$0.00
	Streets		
0175310	Street Repairs	\$5,000.00	\$5,000.00
0175315	Street Sign Maintenance	\$2,500.00	\$5,000.00
0176010	Street Improvements		
	City Improvements		
0166015	Keep Lindsay Beautiful	\$2,500.00	\$3,000.00
0166020	Park Improvements	\$2,000.00	\$5,000.00
0176025	Drainage System Expense		\$0.00
0176030	Economic Development		\$0.00
	Vehicle Operating Expense		
0105320	Motor Vehicle Fuel	\$3,000.00	\$4,000.00
0105330	Vehicle Service; Oil & Lubricants	\$3,000.00	\$3,000.00
0105335	Vehicle Operating Expense Other	\$1,000.00	\$1,000.00
	Parks & Recreation		
0165300	Maintenance & Repair	\$15,000.00	\$10,000.00
0165340	Park & Recreation Mowing		\$10,000.00
0866030	Tourism-Park Project	\$10,000.00	\$67,500.00
	Police Department		
0135100	Full Time Employees-Police	\$66,909.63	\$69,584.39
0135102	Cerification Pay-Police	\$1,800.00	\$1,800.00
	Housing Stipend		\$4,800.00
0135105	Part Time Employees-Police	\$12,000.00	\$12,000.00
	Payroll Liabilities-Police		
0135120	Payroll Taxes-Police	\$5,000.00	\$6,615.00
0135130	Health Insurance - Police	\$14,350.00	\$17,929.20
0135140	Employee Retirement-Police	\$4,000.00	\$3,765.00
0135230	Dues & Subscriptions-Police	\$2,000.00	\$2,250.00

	Evidence-Police		
0135745	Investigative Supplies - Police	\$1,300.00	\$650.00
	Computer - Police		
0135240	Computer Software - Police	\$250.00	\$1,250.00
0135245	License/Technical Support Fees - Police	\$3,000.00	\$3,500.00
0136005	Computer Hardware - Police	\$19,416.67	\$15,000.00
	Vehicle Insurance - Police		
0135400	General Liability Insurancce - Police	\$2,350.00	\$2,700.00
0135410	Auto Property Damage - Police	\$1,500.00	\$2,100.00
0135415	Auto Liability - Police	\$725.00	
0135420	Workers Comp Insurance - Police	\$2,850.00	\$2,900.00
	Vehicle		
0105338	Reserve Patrol Vehicle		
0135320	Vehicle Fuel - Police	\$4,000.00	\$4,000.00
0135325	Vehicle Oil, Lube & Wash		\$1,000.00
0135330	Vehicle Service - Police	\$2,000.00	\$1,000.00
0135333	Vehicle Equipment - Police	\$2,000.00	\$2,000.00
0135335	Vehicle-Other- Police		\$20,000.00
	Miscellaneous Expenses-Police		
0135200	Supplies, Business - Police	\$250.00	\$350.00
0135235	Postage & Delivery - Police	\$75.00	\$75.00
0135250	Public Relations - Police	\$100.00	\$50.00
0135505	Telephone - Police	\$2,400.00	\$2,400.00
0135700	Miscellaneous Expense - Police	\$600.00	\$750.00
0135760	Ammunition (Practice/Duty) - Police	\$750.00	\$600.00
0135765	Uniforms - Police	\$1,000.00	\$900.00
0135770	Animal Control - Police	\$100.00	\$100.00
0135775	Omni Base Police	\$100.00	\$100.00
0136035	Police Equipment	\$3,100.00	\$7,500.00
0905205	Training - Police	\$1,000.00	\$1,000.00
	Fire Department		
0145305	Vehicle Operating Expense	\$5,000.00	\$6,000.00
0145405	Property Damage Insurance	\$30,000.00	\$20,000.00
0145500	Utilities	\$6,500.00	\$7,500.00
0145505	Internet/Telephone	\$1,100.00	\$2,500.00
	Vehicle Insurance-Fire		
0145410	Auto Property Damage	\$16,000.00	\$10,000.00
0145415	Auto Liability	\$3,000.00	
0145420	Worker's Comp Insurance	\$1,450.00	\$1,400.00
0145700	Miscellaneous - Fire Dept. Expense	\$225.00	\$2,500.00
	TOTAL EXPENSES	\$685,658.33	\$798,322.76
			\$0.00
			\$40,000.00
			\$117,723.11

Water

Proposed Budget August 2023

ACCOUNT	2022-2023 BUDGET	2023-2024 BUDGET	
INCOME ACCOUNTS			
0204605	Water Sales	\$260,000.00	\$250,000.00
0204610	Franchise Fees (WC) (Water)	\$5,000.00	\$5,000.00
0204000	Property Tax Revenue I&S (Dedicated) .04637/\$100	\$57,358.18	\$58,130.98
0204100	Sales Tax Revenue Repair & Replace(dedicated)	\$23,000.00	\$25,000.00
0204615	Finance Charge Collected	\$3,200.00	\$3,200.00
0204701	Interest on CDs (Water)		\$0.00
0204620	Water Tapping Fees	\$1,500.00	\$1,500.00
0204625	Water Meter Installation	\$9,000.00	\$7,500.00
0204600	Miscellaneous Income (Water)	\$100.00	\$100.00
0204630	Sanitation/Solid Waste	\$18,000.00	\$18,000.00
	Dedicated Funds for Projects	\$73,317.18	
	TOTAL INCOME	\$450,475.36	\$368,430.98
EXPENSE ACCOUNTS			
Payroll			
0205100	Full Time	\$13,403.52	\$15,392.00
0205105	Part Time		
0205120	Payroll Taxes	\$980.00	\$1,031.00
0205130	Employee Insurance	\$0.00	
0201540	Employee Benefits	\$0.00	
Professional Fees			
0205605	Accounting Fees	\$5,500.00	\$4,400.00
0205615	Consulting Fees		\$300.00
0205620	Legal Fees	\$1,500.00	\$2,500.00
0205625	Engineering Fees(Project spend 60K in 2022	\$7,000.00	\$7,500.00
0205635	Financial Advisor Fees	\$100.00	\$175.00
0205640	Surveyor Fees	\$200.00	\$500.00
Computers Expenses			
0205240	Computer Software	\$1,200.00	\$1,200.00
0205245	License/Technical Support Fees	\$3,200.00	\$4,000.00
0206005	Computer Hardware	\$4,000.00	\$4,000.00
Office Operations			
0205200	Office Supplies	\$1,700.00	\$1,700.00
0205220	Website Expense - Water	\$300.00	\$300.00
0205223	Codification Expense - Water	\$1,000.00	\$1,250.00
0205235	Postage	\$2,000.00	\$2,400.00
Water System Expenses			
0207003	General Obligation Bonds 2014-Principal	\$10,092.50	\$10,092.50
0207004	General Obligation Bonds 2014-Interest	\$5,594.46	\$5,241.22
0207005	GUTA - Texoma Water Rights	\$40,423.50	\$40,655.60
0207006	GUTA - Texoma Water Rights M&O	\$4,000.00	\$1,967.34
Miscellaneous			
0202010	Sales Tax Payable-Garbage		\$14,000.00
0202012	Fuel Surcharge		\$9,500.00
0202015	Careflite		\$200.00
0204603	Card Reader Service		\$500.00
0205150	Contract Labor	\$16,000.00	\$25,000.00
0205255	Travel	\$300.00	\$300.00
0205320	Vehicle Fuel	\$2,000.00	\$4,000.00
0205505	Telephone	\$200.00	\$0.00
0205500	Utilities	\$36,000.00	\$38,000.00
0205702	Uniforms - Water	\$30.00	
Insurance			
0205400	Water Liability Insurance	\$900.00	\$1,100.00
0205405	Property Damage Insurance	\$500.00	\$500.00

0205410	Vehicle Property Damage Insurance	\$250.00	\$300.00
0205415	Vehicle Liability Insurance	\$125.00	
0205420	Worker's Comp	\$900.00	\$900.00
	Water Department Expenses		
0205210	Licenses & Permits	\$3,500.00	\$4,200.00
0205230	Dues & Membership	\$2,000.00	\$2,300.00
0205260	North Texas Ground Water Conservation District Fe	\$6,500.00	\$6,500.00
0205350	Water Line & Water Meter Maintenance/Repair	\$30,000.00	\$40,000.00
0205353	Water Line Extension Project		\$0.00
0205355	Water Well Maintenance/Repair & Upgrades	\$42,000.00	\$45,000.00
0205360	Water System Planning & Mapping Update		\$0.00
0205370	Water System Testing & Lab Expenses	\$2,500.00	\$1,500.00
0205645	Water Study	\$100.00	
0205700	Water Miscellaneous Expenses	\$100.00	\$2,300.00
0205705	General Maintenance Water	\$1,000.00	\$1,000.00
	TOTAL EXPENSES	\$247,098.98	\$301,704.66
	Profit/Loss		\$66,726.32
0219001	Transfer to General Operating Fund		\$25,000.00
	Transfer to Water Projects account		\$41,726.32
	TOTAL PROFIT/LOSS		\$0.00

Sewer

Proposed Budget August 2023

ACCOUNT

2022-2023

2023-2024

BUDGET

BUDGET

4/30/2023

INCOME ACCOUNTS

0304605	Sewer Service Charge	\$300,000.00	\$300,000.00
0304610	Franchise Fees (Waste Connection)	\$10,000.00	\$10,000.00
0304000	Property Tax Revenue I&S (Dedicated) .15972/\$100 Dr	\$197,572.19	\$200,191.56
0304100	Sales Tax Revenue Repair & Replace (Dedicated)	\$43,000.00	\$50,000.00
0304620	Sewer Tapping Fees	\$1,000.00	\$1,000.00
0304600	Miscellaneous Income	\$100.00	\$100.00
	Reserve Funds		
	Dedicated Funds for Projects		
	TOTAL INCOME	\$551,672.19	\$561,291.56

ACCOUNT

EXPENSE ACCOUNTS

Payroll

0305100	Full Time	\$13,703.52	\$15,392.00
0305105	Part Time	\$0.00	
0305120	Payroll Taxes	\$1,111.95	\$1,031.00
	Employee Insurance		
0305130	Health Insurance	\$0.00	
0305140	Employee Benefits	\$0.00	
	Professional Fees		
0305605	Accounting Fees	\$4,500.00	\$4,400.00
0305615	Consulting Fees	\$0.00	\$0.00
0305620	Legal Fees	\$4,000.00	\$5,500.00
0305625	Engineering Fees	\$45,000.00	\$4,000.00
0305635	Financial Advisor	\$750.00	\$1,350.00
0305640	Surveyor Fees	\$200.00	\$0.00
	Computers Expenses		
0305240	Computer Software	\$1,200.00	\$1,200.00
0305245	License/Technical Support Fees	\$3,200.00	\$3,500.00
0306005	Computer Hardware	\$4,000.00	\$4,000.00
	Office Operations		
0305200	Office Supplies	\$1,700.00	\$1,750.00
0305220	Website Expense - Sewer	\$300.00	\$300.00
0305223	Codification Expense - Sewer	\$1,000.00	\$1,250.00
0305235	Postage	\$2,000.00	\$2,400.00
0305320	Vehicle Fuel	\$2,000.00	\$4,000.00
	Sewer Department Expenses		+++++
0307001	2013 WWTP Obligation Bond Payment-Principal	\$30,000.00	\$30,000.00
0307002	2013 WWTP I Obligation Bond Payment-Interest	\$17,275.00	\$16,075.00
0307003	2014 WWTP Obligation Bond Payment-Principal	\$17,875.00	\$17,875.00
0307004	2014 WWTP Obligation Bond Payment-Interest	\$9,908.44	\$9,282.81
0307007	2018 WWTP I Obligation Bond Payment-Principal	\$45,000.00	\$50,000.00
0307008	2018 WWTP Obligation Bond Payment-Interest	\$76,750.00	\$75,400.00
	Miscellaneous		

0304603	Card Reader		\$500.00
0305150	Contract Labor	\$32,000.00	\$25,000.00
0305210	Licenses & Permits	\$2,000.00	\$2,000.00
0305230	Dues & Memberships	\$475.00	\$500.00
0305255	Travel	\$300.00	\$300.00
0305500	Utilities	\$14,000.00	\$14,000.00
0305505	Telephone	\$750.00	\$100.00
0305702	Uniforms - Sewer	\$30.00	\$30.00
	Insurance		
0305400	Liability Insurance/Sewer	\$1,500.00	\$1,600.00
0305405	Property Damage Insurance	\$100.00	\$100.00
0305410	Vehicle Property Damage Insurance	\$250.00	\$300.00
0305415	Vehicle Liability Insurance	\$125.00	
0305420	Worker's Comp	\$900.00	\$900.00
	Sewer Department Expenses		
0305353	Sewer Line Expansion Project		\$0.00
0305345	Sewer Choke Repair/Clean-out	\$2,500.00	
0305350	Sewer Line Maintenance & Repair	\$10,000.00	\$10,000.00
0305355	Sewer Plant Maintenance & Repair	\$30,000.00	\$15,000.00
0305360	Sewer System Planning, Engineering, & Map Updates	\$50,000.00	\$25,000.00
0305365	Sludge Removal	\$6,000.00	\$4,500.00
0305370	Sewer System Testing & Lab Expenses	\$4,000.00	\$6,000.00
0305700	Sewer Miscellaneous Expenses	\$6,000.00	\$2,700.00
0305705	General Maintenance - Sewer	\$3,000.00	\$3,000.00
1106001	Wastewater Treatment System Projects		
	TOTAL EXPENSES	\$445,403.91	\$360,235.81
	Profit/Loss		\$201,055.75
0319001	TRANSFER TO GENERAL FUND		\$117,723.11
	TRANSFER TO SEWER PROJECTS		\$83,332.64
	TOTAL PROFIT/LOSS		\$0.00