



Payne Springs Fiscal Year 2023 Budget Cover Page

This budget will raise \$248,663 more in property tax than last year's budget. There was previously no property tax levied. The property tax revenue to be raised from new property added to the tax roll this year is \$9,137. This increase is in compliance with Small Taxing Unit Tax Code Sec. 26.052 for cities under 30,000 levying under \$500,000 of property tax.

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

Councilmember	Aye/Nay	Councilmember	Aye/Nay
Andrea Miller, Mayor	Aye	Ron Spahlinger, Pro-Tem	Aye
Cody Barnett	Nay	Christi Hanson	Aye
Leif Haag	Aye	Russ Rottino	Aye

Property Tax Rate Comparison

	2023	2022
Property Tax Rate:	\$0.25/100	\$0.000000/100
No-New-Revenue Tax Rate:	\$0/100	\$0/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0/100	\$0/100
Voter-Approval Tax Rate:	\$0.000113/100	\$0/100
Debt Rate:	\$0/100	\$0/100

Total debt obligation for Payne Springs secured by property taxes: \$0.

Total funds available in all accounts equal \$380,875, including both encumbered and unencumbered funds:

General Fund (+Debit/Credit)	42,050	Court Technology	15,351
Money Market – Excess Funds	190,887	Court Building Security	30,728
Petty Cash	500	Jury Fund	110
Time Payment Reimbursement	9,967	Truancy/Diversion Fund	8,620
Seized Fund	457	Grant Funds	82,203

City of Payne Springs, Texas
Profit & Loss Budget vs. Actual
January 2019 through December 2021

	<u>2022</u>	<u>2023</u>
	<u>Budget</u>	<u>Budget</u>
Income		
4000 · Revenues		
4012 · STREET EQUIPMENT		
4010 · Sales Tax Revenue		
4010.3 · Sales Tax - Street Maintenance	36,000.00	52,000.00
4010.2 · Sales Tax - Property Tax Relief	60,000.00	52,000.00
4010.1 · Sales Tax - Regular	120,000.00	104,000.00
4010 · Sales Tax Revenue - Other		
Total 4010 · Sales Tax Revenue	<u>216,000.00</u>	<u>208,000.00</u>
4015 · Culvert	1,200.00	1,200.00
4020 · Fine Revenue		
4020.0 · Fine Revenue Manual	96,000.00	250,000.00
4020.1 · Fine Revenue Debit/Credit	228,000.00	
4020.21 · Court Technology Fund		
4020.22 · Municipal Court Building Securi		
Total 4020 · Fine Revenue	<u>324,000.00</u>	<u>250,000.00</u>
4025 · Business Permit Fees		
4025.1 · Building Permit	6,000.00	20,000.00
4025.2 · Contractor Reg.	1,200.00	2,200.00
4025 · Business Permit Fees - Other	<u>6,156.00</u>	<u>6,900.00</u>
Total 4025 · Business Permit Fees	13,356.00	29,100.00
4030 · Franchise Fees	54,999.96	65,000.00
4035 · Impound Lot		
4035.1 · Impound Auction	60,000.00	50,000.00
4035 · Impound Lot - Other	<u>103,200.00</u>	<u>95,000.00</u>
Total 4035 · Impound Lot	163,200.00	145,000.00
4040 · Property Tax		248,663.00
4060 · Contract Income		
4070 · Miscellaneous Income	4,800.00	
4075 · Grants-LEOSE		
4080 · Grants		52,000.00
4095 · Interest Income	2,400.00	600.00
4100 · Gain or Loss of Sale of Assets		
4110 · Accident Report Income		
4800 · Loan Proceeds	14,305.27	
4999 · Uncategorized Income		
Total 4000 · Revenues	<u>794,261.23</u>	<u>999,563.00</u>
Total Income	794,261.23	999,563.00
Expense		
66900 · Reconciliation Discrepancies		
5000 · Expenditures		
5010 · Accounting Services		
5011 · CO Bond Payment		158,000.00
5015 · Audit Fees	9,000.00	9,000.00
5020 · Advertising		
5020.3 · ADV Streets	360.00	100.00
5020.2 · ADV Police	360.00	100.00
5020.1 · ADV City	360.00	600.00
5020 · Advertising - Other		
Total 5020 · Advertising	<u>1,080.00</u>	<u>800.00</u>

City of Payne Springs, Texas
Profit & Loss Budget vs. Actual
January 2019 through December 2021

	<u>Budget</u>	<u>Budget</u>
5030 · Bank Service Charges		
5030.1 · Bank Charge Debit/Credit	7,200.00	7,850.00
5030 · Bank Service Charges - Other	<u>360.00</u>	<u>100.00</u>
Total 5030 · Bank Service Charges	7,560.00	7,950.00
5032 · Collection Expenses	3,000.00	5,000.00
5034 · Computer Expense	9,600.00	0.00
5035 · Contracts		
5035.2 · Contracts Court	4,800.00	4,800.00
5035.1 · Contracts City	6,000.00	74,425.00
5035.3 · Contracts Police	480.00	480.00
5035 · Contracts - Other		
Total 5035 · Contracts	<u>11,280.00</u>	<u>79,705.00</u>
5040 · Dues and Subscriptions		
5040.1 · D & S City	1,320.00	1,500.00
5040.2 · D & S Court	240.00	300.00
5040.3 · D & S Police	2,400.00	1,000.00
5040.4 · D & S Streets	120.00	120.00
5040 · Dues and Subscriptions - Other	<u>0.00</u>	<u>0.00</u>
Total 5040 · Dues and Subscriptions	4,080.00	2,920.00
5045 · Election Expense(Supp. & Mac)	0.00	0.00
5060 · Equipment Purchases	7,920.00	5,000.00
5065 · Gasoline	15,000.00	28,500.00
5070 · Grant Expenditures	0.00	0.00
5079 · Inspections	0.00	20,000.00
5090 · Insurance-Property and Auto	13,200.00	15,248.25
5100 · Insurance Medical	52,800.00	44,425.40
5110 · Insurance TML-Workers Comp.	7,800.00	11,493.90
5120 · Employee Retirement Plan		10,668.42
5130 · Interest Expense	1,200.00	0.00
5140 · Legal Fees	14,400.00	18,000.00
5150 · Municipal Court		
5150.20 · Refunds		0.00
5116.10 · Child Safety Seat Fine	50.00	0.00
5116.2 · State Qtr.Criminal Fees	91,200.00	0.00
5116.7 · State Qtr.Excess Hwy. Fines	<u>36,000.00</u>	<u>31,449.84</u>
Total 5150 · Municipal Court	127,250.00	31,449.84
5160 · Office Expenses		
5160.8 · APPRECIATION OUTSIDE CITY	240.00	0.00
5160.7 · LUNCH FOR EMPLOYEES	650.00	1,500.00
5160.6 · REFUNDS	0.00	0.00
5160.4 · OFFICE EXPENSE - STREETS	180.00	1,500.00
5160.3 · OFFICE EXPENSE - POLICE	965.00	2,500.00
5160.2 · OFFICE EXPENSE - COURT	965.00	1,150.00
5160.1 · OFFICE EXPENSE - CITY	1,800.00	7,500.00
5160 · Office Expenses - Other		<u>0.00</u>
Total 5160 · Office Expenses	4,800.00	14,150.00
5170 · Postage	1,200.00	2,000.00
5175 · Printing		
5175.1 · Printing - City	600.00	200.00
5175.2 · Printing - Court	300.00	1,200.00
5175.3 · Printing - Police	300.00	300.00
5175.4 · Printing - Streets	0.00	0.00

City of Payne Springs, Texas
Profit & Loss Budget vs. Actual
January 2019 through December 2021

	<u>Budget</u>	<u>Budget</u>
5175 · Printing - Other	623.50	300.00
Total 5175 · Printing	1,823.50	2,000.00
5190 · Roads		
5190.1 · Culvert	0.00	4,000.00
5190.2 · Materials	48,000.00	5,000.00
5190.3 · Equipment		
5190.39 · Equipment - Lawn Eq	1,200.00	7,500.00
5190.38 · Equipment - 2 Trailers	600.00	0.00
5190.37 · Equipment - Vibratoe Plate	600.00	0.00
5190.36 · Equipment - Small Roller	900.00	0.00
5190.34 · Equipment - 1996 Neal Steel Rol	300.00	0.00
5190.33 · Equipment - 2000 International	300.00	0.00
5190.31 · Equipment - 2007 JohnsonBackhoe	1,800.00	2,500.00
5190.3 · Equipment - Other	<u>0.00</u>	<u>0.00</u>
Total 5190.3 · Equipment	5,700.00	10,000.00
5190.4 · Tree Service		
5190.5 · Road Signs	0.00	150.00
5190 · Roads - Other	<u>0.00</u>	<u>0.00</u>
Total 5190 · Roads	53,700.00	19,150.00
5200 · Repair and Maintenance - Vehicles		
5200.9 · R&M Vehicles - CITY CAR	240.00	350.00
5200.8 · R&M Vehicle - 1991 Chevy D/T	1,320.00	1,500.00
5200.7 · R&M Vehicle - 1991 Ford Water	120.00	120.00
5200.6 · R&M Vehicle - 1997 Chevy 2500	300.00	300.00
5200.5 · R&M Vehicle - 2001 Ford F250	1,200.00	2,000.00
5200.4 · R&M Vehicle - 2013 Charger	1,200.00	1,200.00
5200.3 · R&M Vehicle - 2010 Tahoe	1,440.00	1,500.00
5200.2 · R&M Vehicle - 2017 Explorer	1,440.00	1,440.00
5200.1 · R&M Vehicle - 2018 Charger	1,440.00	1,440.00
5200 · Repair and Maintenance - Vehicles - Other	<u>0.00</u>	<u>0.00</u>
Total 5200 · Repair and Maintenance - Vehicles	8,700.00	9,850.00
5210 · R&M -Building	3,600.00	3,000.00
5220 · R & M - Ofc.Equipment	0.00	0.00
5240 · Taxes - Payroll		
5240-1 · FICA	26,801.41	19,251.39
5240-2 · Medicare	6,201.32	4,502.34
5240-3 · Texas Unemployment	0.00	
5240-4 · Social Security	<u>0.00</u>	<u>0.00</u>
Total 5240 · Taxes - Payroll	33,002.73	23,753.74
5250 · Travel/Education		
5250-1 · Travel and Lodging	0.00	1,500.00
5250-2 · Meals	300.00	500.00
5250-3 · Education	900.00	1,000.00
5250 · Travel/Education - Other	<u>0.00</u>	<u>300.00</u>
Total 5250 · Travel/Education	1,200.00	3,300.00
5260 · Telephone	2,125.00	3,379.04
5264 · City Hall		
5264-1 · Awnings		
5264-2 · Parking Lot		
5264-3 · Expansion City Hall		
5264 · City Hall - Other	<u>0.00</u>	<u>0.00</u>
Total 5264 · City Hall	0.00	0.00

City of Payne Springs, Texas
Profit & Loss Budget vs. Actual
January 2019 through December 2021

	Budget	Budget
5266 · East Cedar Creek Fresh Water Su	1,080.00	1,100.00
5267 · Trinity Valley Electric	3,600.00	4,000.00
5268 · SuddenLink	6,600.00	6,000.00
5269 · Web Site		430.00
5270 · Uniforms & Supplies		2,000.00
5300 · Prisoner Housing	8,100.00	8,500.00
Total 5000 · Expenditures	414,701.23	550,773.58
5215 · Impound Lot		
5215.6 · Refund	0.00	500.00
5215.5 · Sales Tax	0.00	3,500.00
5215.1 · Wrecker Service	48,000.00	48,000.00
5215.2 · Certified Mail	2,160.00	1,650.00
5215.3 · Legal Fees	2,400.00	500.00
5215.4 · Txdmv-28'S	0.00	0.00
5215 · Impound Lot - Other	0.00	850.00
Total 5215 · Impound Lot	52,560.00	55,000.00
6000 · Payroll Expenses		
6000.1 · POLICE DEPARTMENT	150,000.00	163,844.86
6000.3 · COURT	52,800.00	62,060.00
6000.4 · STREET DEPARTMENT	91,200.00	67,799.00
6000.2 · CITY	33,000.00	46,425.00
6000 · Payroll Expenses - Other	0.00	0.00
Total 6000 · Payroll Expenses	327,000.00	340,128.86
7000 · Principal Payments		
Total Expense	794,261.23	945,902.44
TOTAL NET	0.00	53,660.56