



City of La Marque  
Budget vs Actual  
as of March 31, 2023

General Fund		March	March	Year To Date	Benchmark	Year To Date	Change
Revenues:	Budget	FY 2023	FY 2022	FY 2023	50%	FY 2022	%
Property Taxes	5,199,082	92,267.80	118,778.36	4,474,775.60	86%	4,685,709.42	-5%
Sales Tax	5,378,526	400,046.31	366,720.73	1,752,953.88	33%	1,680,112.30	4%
Franchise Fees	1,065,000	-	8.13	207,972.15	20%	200,549.85	4%
Other Taxes	101,000		2,980.88	41,472.56	41%	29,089.87	43%
Licenses and Permits	1,475,300	195,622.57	363,182.45	1,327,471.18	90%	769,040.77	73%
Fines and Forfeits	591,100	43,613.63	27,904.31	187,106.42	32%	172,572.17	8%
Charges for Services	12,500	14,912.85	1,629.45	111,648.60	893%	133,400.88	-16%
Fire and Ambulance Services	820,000	48,488.78	67,320.97	360,277.61	44%	339,098.53	6%
Investment Earnings	100,000	39,227.30	1,866.03	124,723.06	125%	2,870.75	4245%
Miscellaneous Revenues	20,000	2,998.89	1,613.40	18,842.23	94%	18,614.91	1%
Reimbursements/Transfers	989,429	-	-	-	0%	-	#DIV/0!
Intergovernmental	50,000	5,012.16	-	20,548.84	41%	-	#DIV/0!
<b>General Fund - Total Revenue</b>	<b>15,801,937</b>	<b>\$ 842,190.29</b>	<b>\$ 952,004.71</b>	<b>\$ 8,627,792.13</b>	<b>55%</b>	<b>\$ 8,031,059.45</b>	<b>7%</b>
<b>Expenditures:</b>							
<b>General Government Division</b>		<b>March</b>	<b>March</b>	<b>Year To Date</b>	<b>Benchmark</b>	<b>Year To Date</b>	<b>Change</b>
	<b>Budget</b>	<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>50%</b>	<b>FY 2022</b>	<b>%</b>
Administration	609,329	31,981.73	42,724.19	287,553.19	47%	280,501.60	3%
Finance	656,699	42,884.05	44,774.78	327,492.82	50%	251,503.09	30%
Inspection	758,479	34,025.34	43,971.09	280,207.01	37%	230,265.72	22%
Code Compliance	510,366	19,167.72	34,500.10	132,421.93	26%	256,651.78	-48%
Judicial	459,423	25,222.17	33,060.59	146,369.94	32%	164,135.65	-11%
City Clerk	161,044	10,690.33	9,872.65	55,033.47	34%	85,168.76	-35%
Library	332,443	22,537.56	23,891.50	142,720.83	43%	132,059.91	8%
Information Technology	492,075	46,866.04	32,100.23	214,537.61	44%	188,776.37	14%
Fund Expenditures	1,650,744	89,209.89	187,169.40	1,203,923.71	73%	966,158.46	25%
	5,630,602	\$ 322,584.83	\$ 452,064.53	\$ 2,790,260.51	50%	\$ 2,555,221.34	8%
<b>Public Safety Division</b>							
	<b>Budget</b>	<b>March</b>	<b>March</b>	<b>Year To Date</b>	<b>Benchmark</b>	<b>Year To Date</b>	<b>Change</b>
		<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>50%</b>	<b>FY 2022</b>	<b>%</b>
Police	5,200,552	366,047.10	510,997.90	2,559,222.45	49%	2,648,229.01	-3%
Animal Control	120,351	28,915.50	-	28,915.50	24%	57,310.00	-50%
Emergency Management	17,050	255.00	1,732.54	479.94	3%	1,829.68	-74%
Fire/EMS	3,587,267	284,468.42	254,346.18	1,698,256.30	47%	1,492,711.12	14%
Subtotal of PSD Expenditures	8,925,220	\$ 679,686.02	\$ 767,076.62	\$ 4,286,874.19	48%	4,200,079.81	2%
<b>Public Works Division</b>							
	<b>Budget</b>	<b>March</b>	<b>March</b>	<b>Year To Date</b>	<b>Benchmark</b>	<b>Year To Date</b>	<b>Change</b>
		<b>FY 2023</b>	<b>FY 2022</b>	<b>FY 2023</b>	<b>50%</b>	<b>FY 2022</b>	<b>%</b>
Parks	341,269	12,084.74	-	81,653.30	24%	-	#DIV/0!
Shop/Service	226,852	13,376.44	-	82,121.87	36%	-	#DIV/0!
Street	516,423	52,001.25	100,251.99	307,937.25	60%	948,051.38	-68%
Subtotal of PWD Expenditures	1,084,544	\$ 77,462.43	\$ 100,251.99	\$ 471,712.42	43%	\$ 948,051.38	-101%
<b>General Fund - Total Expenditur</b>	<b>15,640,366</b>	<b>\$ 1,079,733.28</b>	<b>\$ 1,319,393.14</b>	<b>\$ 7,548,847.12</b>	<b>48%</b>	<b>\$ 7,703,352.53</b>	<b>-2%</b>
<b>Revenues over Expenditures</b>	<b>161,571</b>	<b>\$ (237,542.99)</b>	<b>\$ (367,388.43)</b>	<b>\$ 1,078,945.01</b>		<b>\$ 327,706.92</b>	



City of La Marque  
Budget vs. Actual  
As of March 31, 2023

Utility Fund		March	March	Year To Date	Benchmark	Year To Date	Change
Revenues:	Budget	FY 2023	FY 2022	FY 2023	50%	FY 2022	%
Water Sales	2,601,802	340,696.12	212,719.85	1,629,753.33	63%	1,140,556.90	43%
Sewer Sales	2,673,146	258,711.40	223,801.85	1,500,451.87	56%	1,224,642.13	23%
Other Revenue	432,500	87,763.42	33,781.59	378,440.04	88%	146,358.64	159%
Transfers							
<b>Utility Fund - Total Revenues</b>	<b>5,707,448</b>	<b>\$ 687,170.94</b>	<b>\$ 470,303.29</b>	<b>\$ 3,508,645.24</b>	<b>61%</b>	<b>\$ 2,511,557.67</b>	<b>28%</b>
Expenditures:	Budget	March	March	Year To Date	Benchmark	Year To Date	Change
		FY 2023	FY 2022	FY 2023	50%	FY 2022	%
UB/Accounting	1,117,391	27,011.78	54,480.44	222,056.68	20%	232,639.66	-5%
Utility Line Maint	2,627,208	261,356.66	81,107.86	1,126,107.89	43%	877,492.56	28%
Water & Sewer Operations	3,837,066	224,099.39	391,524.53	1,425,875.65	37%	1,550,314.58	-8%
Debt Service	4,154	-	-	400.00	10%	400.00	0%
Storm Water	422,063	-	-	4,582.50	1%	-	#DIV/0!
Fund Expenditures	1,555,980	7,036.16	15,065.68	186,081.73	12%	317,517.37	-41%
<b>Utility Fund - Total Expenditures</b>	<b>9,563,862</b>	<b>\$ 519,503.99</b>	<b>\$ 542,178.51</b>	<b>\$ 2,965,104.45</b>	<b>31%</b>	<b>\$ 2,978,364.17</b>	<b>0%</b>
<b>Revenues over Expenses</b>	<b>(3,856,414)</b>	<b>167,666.95</b>	<b>(71,875.22)</b>	<b>543,540.79</b>		<b>(466,806.50)</b>	



**City of La Marque  
Budget vs. Actual  
As of March 31, 2023**

<b>Consumptions (gallons)</b>	<b>March FY 2023</b>	<b>March FY 2022</b>	<b>Percentage Change</b>	<b>Year To Date FY 2023</b>	<b>Year To Date FY 2022</b>	<b>Percentage Change</b>
Residential	25,667,795	24,526,797	5%	162,722,896	142,140,528	14%
Commercial	9,282,851	6,566,610	41%	43,947,732	41,146,084	7%
Seniors	2,186,368	2,086,865	5%	12,924,728	12,012,705	8%
Mobile Homes	479,600	243,760	97%	2,345,730	3,141,540	-25%
Apartments	141,720	461,530	-69%	1,473,270	2,115,080	-30%
Duplex	48,900	80,780	-39%	339,780	514,250	-34%
Renters	0	30	-100%	0	30	-100%
<b>Total</b>	<b>37,807,234</b>	<b>33,966,372</b>	<b>11%</b>	<b>223,754,136</b>	<b>201,070,217</b>	<b>11%</b>



# HIGHLIGHTS YEAR TO DATE THROUGH

March 31, 2023

## GENERAL FUND

### REVENUES (Overall increased by 7%)

- Property tax collections decreased by 5%. Mainly due to lower adopted tax rate from 47.7076 in fiscal year 2022 to 46.1628 cents in fiscal year 2023.
- Sales tax increased by 4%.
- Franchise increased by 4%.
  - Texas New Mexico Power- up by 4% or \$4,209.
  - CenterPoint/Entex- up by 63% or \$10,225.
  - Reliant/HL&P- declined by 2% or \$208.
  - Cable- declined by 10% or \$5,546.
- Licenses and permits revenues increased by 73% mainly due to comprehensive fees increase approved by Council during fiscal year 2023 and the following:
  - Building permits increased by 13% or \$32,440.
  - Plumbing permits increased by 124% or \$31,610.
  - Electrical permits increased by 223% or \$30,375.
  - Mechanical permits increased by 462% or \$27,872.
  - Coin operated machines increased by 121% or \$381,690.
  - Plan review fees increased by 76% or \$34,133.
  - Rental registration increased by 191% or \$55,965.
- Fines and Forfeitures year to date increased by 8%. Mainly due to:
  - Court fines increased by 19% or \$24,185.
  - Code violations decreased by 64% or \$3,610.
  - Court administrative fee decreased by 73% or \$5,829.
- Interest revenue increased by 4245% or \$121,852 mainly due to interest rate rising in the economy.
- Intergovernmental- In fiscal year 2022, the city received payment from the County at end of year (September 2022).



# HIGHLIGHTS YEAR TO DATE THROUGH

March 31, 2023

## **EXPENDITURES (Overall decreased by 2%)**

- Finance-increase mainly due to Finance Director position being charged 100% General Fund current fiscal year vs 50% in fiscal year 2022.
- Development Services- increase mainly due to payroll.
- Code-decrease mainly due to personnel.
- City Clerk department-decrease mainly due to payroll. However, legal advertising increased from \$4,884 previous year to \$9,660 current year.
- Fund Expenditures- increases mainly due to public safety worker's comp with COVID liability added to current year's premium. Legal services increased from \$90,367 previous year vs \$177,115 current year. Employment settlements totaling \$28,375 current year vs -0- previous year.
- Police- decrease mainly due to purchase of computers previous year of \$42,493 vs current year -0-.
- Fire/EMS- increase mainly due to 6% COLA per collective bargaining agreement. In addition, the following also show increases:
  - Uniforms increased from \$3,481 previous year to \$22,392 current year.
  - Repairs and maintenance buildings increased from \$5,410 previous year to \$14,970 current year.
  - Repairs and maintenance motor vehicles increased from \$9,401 previous year to \$49,870 current year.
  - New bunker gears-purchase of new bunker gears of \$11,785 current year.
- Public Services- decrease mainly due to the following:
  - Purchase of new gradall excavator of \$399,215 previous year.
  - Extra help decreased from \$24,586 previous year to \$980 current year.
  - Fuel decreased from \$33,528 previous year to \$9,719 current year.
  - Rental decreased from \$13,930 previous year to \$1,550 current year.
  - Repairs and maintenance streets/roads increased from \$10,575 previous year to \$35,952 current year.



# HIGHLIGHTS YEAR TO DATE THROUGH

March 31, 2023

## UTILITY FUND

### Utility revenues increased by 28%

- Water and sewer sales increased mainly due to rate increase approved by Council and additional consumptions.
- Sewer taps decreased from \$8,726 previous year to \$1,900 current year.
- Meter set fees increased from \$14,000 previous year to \$38,305 current year.
- Late payment charge increased from \$87,770 previous year to \$138,187 current year.
- Investment interest increased from \$3,479 previous year to \$170,572 current year.

### Utility expenses reflected flat at 0%

- Utility Line Maintenance- increase mainly due to:
  - Payroll gross increased from \$176,003 previous year to \$249,716 current year. However, extra help decreased from \$25,323 to -0- in fiscal year 2023.
  - Operating supplies increased from \$3,221 previous year to \$51,314 current year.
  - Repairs and maintenance water increased from \$84,051 previous year to \$406,573 current year.
  - Repairs and maintenance sewer increased from \$7,245 previous year to \$65,810 current year.
  - Professional fee decreased from \$414,029 previous year to \$43,130 current year.
  - Gulf Greyhound Park elevated water tank rehab increased from \$13,500 previous year to \$139,050 current year.
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- Water and sewer operations- flat but highlights include:
  - Payroll gross increased from \$101,956 previous year to \$148,914 current year. However, extra help decreased from \$56,972 previous year to \$12,299 current year.
  - Repairs and maintenance STP decreased from \$147,963 previous year to \$36,552 current year.
  - Professional fees decreased from \$255,779 previous year to \$77,973 current year.
  - Purchased water GCWA increased from \$671,268 previous year to \$872,102 current year.
  - Legal services increased from \$508 previous year to \$17,346 current year.