

ORDINANCE NO. 822
(Adopting FY 2022-2023 Budget)

AN ORDINANCE OF THE CITY OF PARKER, COLLIN COUNTY, TEXAS APPROVING AND ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2022, AND ENDING SEPTEMBER 30, 2023; PROVIDING THAT EXPENDITURES FOR SAID FISCAL YEAR SHALL BE MADE IN ACCORDANCE WITH SAID BUDGET; APPROPRIATING AND SETTING ASIDE THE NECESSARY FUNDS OUT OF THE GENERAL AND OTHER REVENUES FOR SAID FISCAL YEAR FOR THE MAINTENANCE AND OPERATION OF THE VARIOUS DEPARTMENTS AND FOR VARIOUS ACTIVITIES AND IMPROVEMENTS OF THE CITY; PROVIDING A REPEALING CLAUSE; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, as required by law, the Mayor has prepared and submitted to the City Council a proposed budget reflecting financial policies for the year and forecasting revenues and expenditures for conducting the affairs of the City and providing a complete financial plan for the fiscal year beginning October 1, 2022, and ending September 30, 2023; and

WHEREAS, the City Council has received the Mayor's proposed budget, a copy of which and all supporting schedules have been filed with the City Secretary of the City of Parker, Texas; and

WHEREAS, the City Council has conducted the necessary public hearings as required by law;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF PARKER, TEXAS AS FOLLOWS:

SECTION 1. The proposed budget of the revenue and expenditures necessary for conducting the affairs of the City of Parker, Texas, said budget being in the amount of \$14,666,215, providing a complete financial plan for the fiscal year beginning October 1, 2022, and ending September 30, 2023, as submitted to the City Council by the Mayor, attached hereto as Exhibit "A", be and the same is hereby adopted and approved as the budget of the City of Parker, Texas for the fiscal year beginning October 1, 2022, and ending September 30, 2023.

SECTION 2. The sum of \$14,666,215 is hereby appropriated for the payment of the expenditures established in the approved budget for the fiscal year beginning October 1, 2022 and ending September 30, 2023.

SECTION 3. The expenditures during the fiscal year beginning October 1, 2022; and ending September 30, 2023 shall be made in accordance with the budget approved by this ordinance unless otherwise authorized by state law or a duly enacted ordinance of the City of Parker, Texas.

SECTION 4. All budget amendments and transfers of appropriations budgeted from one account or activity to another within any individual activity for the fiscal year 2021-2022 are hereby ratified, and the budget Ordinance for fiscal year 2021-2022, heretofore enacted by the City Council, be and the same is hereby, amended to the extent of such transfers and amendments for all purposes.

SECTION 5. Specific authority is given to the Mayor, conditioned as set forth below, to make the following adjustments:

1. With the concurrence of the Director of Finance, the transfer of appropriations budgeted from one account classification to another account classification within the same department.
2. With the approval of City Administrator and or Mayor, transfer of appropriations from designated appropriation from one department or activity to another department or activity within the same fund.

SECTION 6. All notices and public hearings required by law have been duly completed.

SECTION 7. All provisions of the Ordinances of the City of Parker, Texas, in conflict with the provisions of this ordinance be, and the same are hereby, repealed, and all other provisions

of the Ordinances of the City of Parker, Texas not in conflict with the provisions of this Ordinance shall remain in full force and effect.

SECTION 8. Should any word, sentence, paragraph, subdivision, clause, phrase or section of this Ordinance be adjudged or held to be unconstitutional, illegal, or invalid, the same shall not affect the validity of this Ordinance as a whole, or any part or provision thereof other than the part so decided to be invalid, illegal or unconstitutional.

SECTION 9. This Ordinance shall take effect from and after its passage as the law in such cases provides.

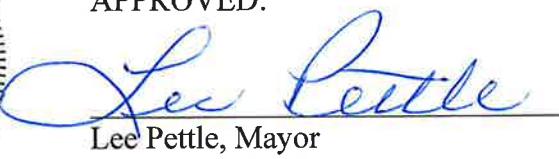
DULY PASSED by the City Council of the City of Parker, Texas, on the 22nd day of August, 2022; by the following votes:

In Favor: Michael Slaughter, Diana Abraham, Cindy Meyer, Jim Reed

Opposed: Terry Lynch



APPROVED:


Lee Pettle, Mayor

ATTESTED:


Patti Scott Grey, City Secretary

APPROVED AS TO FORM:


Larence M. Lansford, III, City Attorney

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of \$0.329289 per \$100 valuation has been proposed by the governing body of City of Parker.

PROPOSED TAX RATE	\$0.329289 per \$100
NO-NEW-REVENUE TAX RATE	\$0.320101 per \$100
VOTER-APPROVAL TAX RATE	\$0.329289 per \$100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Parker from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Parker may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Parker is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON August 16, 2022 AT 7:00 PM AT Parker City Hall, 5700 E. Parker Rd., Parker, TX 75002.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Parker is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Governing Body of City of Parker at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

FOR the proposal: Mayor Pro-Tem Michael Slaughter Councilmember Diana Abraham
Councilmember Terry Lynch Councilmember Cindy Meyer
Councilmember Jim Reed

AGAINST the proposal:

PRESENT and not voting: Mayor Lee Pettle

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Parker last year to the taxes proposed to be imposed on the average residence homestead by City of Parker this year.

	2021	2022	Change
Total tax rate (per \$100 of value)	\$0.365984	\$0.329289	decrease of -0.036695, or -10.03%
Average homestead taxable value	\$685,657	\$922,992	increase of 237,335, or 34.61%
Tax on average homestead	\$2,509.39	\$3,039.31	increase of 529.92, or 21.12%
Total tax levy on all properties	\$4,485,462	\$4,801,101	increase of 315,639, or 7.04%

For assistance with tax calculations, please contact the tax assessor for City of Parker at 972-547-5020 or taxassessor@collincountytx.gov, or visit www.parkertexas.us for more information.



This budget will raise more total property taxes than last year's budget by \$315,639 or 7.04%, and of that amount, \$197,869 is tax revenue to be raised from new property added to the tax roll this year.



City of Parker
Fiscal Year 2022-23 Budget
General Fund Summary
Fund Balance / Reserves

Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2021-22	Proposed Budget FY2022-23	FY2020-21 vs FY2021-22
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GENERAL FUND

REVENUES:

Taxes						
Property (current)	\$ 2,898,240	\$ 3,295,340	\$ 3,692,256	\$ 4,041,010	\$ 4,346,732	7.6%
Property (delinquent)	18,552	40,154	21,220	47,116	50,818	7.9%
Sales & Use	233,078	265,351	361,880	302,897	439,174	45.0%
Franchise Fees	272,961	254,870	313,579	265,000	273,000	3.0%
Licenses, Fees & Permits	444,041	477,576	851,282	450,000	280,500	-37.7%
Investment Income	78,090	72,551	48,718	17,200	32,000	86.0%
Fines, Warrants & Seizures	218,283	184,221	217,792	220,000	215,000	-2.3%
Miscellaneous	81,420	89,304	265,558	6,200	12,600	103.2%
Total Revenues	\$ 4,244,666	\$ 4,679,368	\$ 5,772,285	\$ 5,349,423	\$ 5,649,824	5.6%

EXPENDITURES:

Current:						
Administration	\$ 965,435	\$ 625,861	\$ 679,396	\$ 811,610	\$ 950,028	17.1%
Police	1,275,109	1,140,983	1,234,255	1,356,428	1,462,023	7.8%
Fire	644,673	1,924,026	794,826	903,447	980,984	8.6%
Public Works	964,741	468,771	509,354	561,235	571,938	1.9%
Non-Department	129,509	439,676	537,574	484,400	537,351	10.9%
Total Expenditures	\$ 3,979,466	\$ 4,599,318	\$ 3,755,405	\$ 4,117,120	\$ 4,502,324	9.4%

Net Change in Fund Balance - Excess (Deficit) \$ 265,200 \$ 80,050 \$ 2,016,880 \$ 1,232,303 \$ 1,147,500

Transfer from Water/Wastewater Fund	-	25,000	25,000	25,000	25,000	0.0%
Transfer from Solid Waste Fund	-	22,600	22,584	25,000	25,000	0.0%
Transfer to Capital Project Funds	-	(625,000)	(850,000)	(950,000)	(895,000)	-5.8%
Transfer to Parks Fund	-	-	(5,000)	(2,500)	(2,500)	0.0%
Transfer to Other Funds	-	(55,083)	(8,505)	-	-	#DIV/0!
Transfer to Technology Replacement Fund	-	-	-	(50,000)	(50,000)	0.0%
Transfer to Equipment Replacement Fund	-	(250,000)	(250,000)	(250,000)	(250,000)	0.0%
Other Financing Sources	\$ -	\$ (882,483)	\$ (1,065,921)	\$ (1,202,500)	\$ (1,147,500)	-4.6%

Net Change in Fund Balance \$ 265,200 \$ (802,433) \$ 950,959 \$ 29,803 \$ (0)

COMBINED BUDGET SUMMARY - ALL FUNDS

FY 2021-22

FY 2022-23

Fund	Fund Title	Audited Fund Balance 9/30/21	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/22	Total Revenues	Total Expenditures	Net Inc/(Dec)	Estimated Fund Balance 9/30/23
01	General Fund	5,017,117	5,399,423	5,369,620	29,803	5,046,920	5,699,824	5,699,824	(0)	5,046,920
03	Water/Wastewater Fund	7,405,914	3,782,850	3,768,730	14,120	7,420,034	4,287,600	4,355,239	(67,639)	7,352,395
05	Solid Waste Fund	80,057	485,690	478,915	6,775	86,832	540,000	540,000	-	86,832
21	Law Enforcement Fund	4,917	-	6,947	(6,947)	(2,030)	-	4,917	(4,917)	(6,947)
22	Equipment Replacement Fund	410,483	275,000	54,000	221,000	631,483	415,000	335,000	80,000	711,483
23	Court Security Fund	44,902	3,800	3,800	-	44,902	4,200	3,500	700	45,602
24	Court Technology Fund	6,597	3,600	2,700	900	7,497	4,200	2,950	1,250	8,747
25	Child Safety Fund	9,684	5,000	5,000	-	9,684	6,000	6,000	-	9,684
26	Police Donations Fund	6,629	1,000	2,500	(1,500)	5,129	1,000	2,500	(1,500)	3,629
27	Fire Donations Fund	119,457	2,150	54,200	(52,050)	67,407	2,150	73,200	(71,050)	(3,643)
28	Technology Replacement Fund	-	55,000	55,000	-	-	55,000	55,000	-	-
29	Parks Fund	4,075	7,500	7,500	-	4,075	7,500	21,500	(14,000)	(9,925)
40	General Obligations Debt Service Fund	247,258	420,991	420,823	168	247,426	413,553	420,021	(6,468)	240,958
41	Revenue Bond I&S Fund	5,750	555,826	555,826	-	5,750	551,563	551,563	-	5,750
60	Utility Impact Fee Fund	1,654,359	200,000	-	200,000	1,854,359	200,000	-	200,000	2,054,359
61	Street Construction Fund	347,577	500,000	650,000	(150,000)	197,577	500,000	650,000	(150,000)	47,577
62	Utility Construction Fund	5,090,000	-	3,550,000	(3,550,000)	1,540,000	10,000	1,550,000	(1,540,000)	-
63	Drainage Improvement Fund	141,002	100,000	100,000	-	141,002	95,000	95,000	-	141,002
65	Facilities Improvement Fund	370,672	350,000	350,000	-	370,672	300,000	300,000	-	370,672

City of Parker
Fiscal Year 2022 - 2023
Line-Item Budget

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
GENERAL FUND REVENUES									
01-000-4100	Property Tax - Current (\$1,458,020,342/100 x 0.301137 tax rate x 99% collection rate)	4,346,732	2,898,240	3,295,340	3,692,256	3,637,848	4,041,010	4,008,473	4,346,732
01-000-4102	Property Tax - Delinquent (\$1,229,947,992/100 x 0.33187 tax rate x 1% collection rate)	40,818	8,192	26,946	8,620	32,844	37,116	64,173	40,818
01-000-4104	Penalty & Interest		10,360	13,207	12,601	10,000	10,000	17,417	10,000
01-000-4200	Sales Tax		230,007	262,590	358,488	241,094	301,397	284,433	436,174
01-000-4202	Mixed Drink Tax		3,071	2,761	3,393	4,100	1,500	2,959	3,000
01-000-4300	Franchise Fees - Electric Oncor Grayson-Collin Farmers	60,000	272,961	153,361	227,019	175,000	185,000	138,672	185,000
01-000-4302	Franchise Fees - Gas Atmos CoServ	90,000							
01-000-4302		35,000							
01-000-4302		185,000							
01-000-4302		15,000	-	25,785	42,782	35,000	30,000	52,075	40,000
01-000-4302		25,000							
01-000-4304	Franchise Fees - Communications Charter Frontier	40,000							
01-000-4304		22,000	-	74,943	43,778	60,000	50,000	24,384	48,000
01-000-4304		26,000							
01-000-4306	Franchise Fees - Cable	48,000							
01-000-4400	Building Permits		-	781	-	1,500	-	-	-
01-000-4404	Special Use Permits		414,708	465,553	767,427	425,000	425,000	160,446	200,000
01-000-4406	Alarm Permits		2,300	-	300	1,000	1,000	400	1,000
01-000-4500	Federal Grants		17,985	6,760	10,200	12,000	12,000	9,080	9,500
01-000-4530	State Grants		-	78,497	164,538	-	-	1,268	-
01-000-4602	Platting Fees King's Crossing Phase V Whitestone Phase IV		1,196	1,185	1,136	1,200	1,200	983	1,100
01-000-4602		9,048	5,213	73,305	7,500	12,000	12,000	1,816	70,000
01-000-4604	Filing Fees	30,000							
01-000-4606	False Alarm Fee	40,000							
01-000-4700	Court Fines	70,000							
01-000-4800	Interest TexSTAR ANB CDARS		-	50	50	-	-	-	-
01-000-4800			-	275	4,800	-	-	6,075	5,000
01-000-4900	Donations		218,283	184,221	217,792	220,000	220,000	130,498	215,000
01-000-4902	Cash Over & Short		78,090	72,551	48,718	44,700	17,200	1,881	32,000
01-000-4906	Misc Reimbursements								
01-000-4910	Sale of City Property		1,940	-	-	-	-	-	-
01-000-4912	Other Income Living Legacy Tree Program (Matches Expense 01-100-8622)		-	(1)	(67)	-	-	-	-
01-000-4920	Credit Card Fees		-	6,700	250	-	-	1,486	-
01-000-5003	Transfer from Water/Wastewater Fund		27,334	-	943	-	-	-	-
01-000-5005	Transfer from Solid Waste Fund		50,951	2,140	93,039	4,000	4,000	4,058	4,000
Total General Fund Revenues									
4,244,666									
4,726,968									
5,819,869									
4,963,786									
5,399,423									
4,911,611									
5,699,824									

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
GENERAL FUND EXPENDITURES									
City Council									
	Supplies								
01-100-8101	Office Supplies	-	957	-	400	200	67	500	
01-100-8103	Food	-	1,304	2,803	3,000	2,500	868	2,000	
01-100-8109	Reproduction Outside Business Cards, Name Badges Employee/Council Recognition Plaques	250 1,000 1,250	- 490 -	1,235	1,300	1,250	93	1,250	
01-100-8113	Computer Hardware/Software	-	5,758	-	-	-	-	-	
01-100-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	
	Total Supplies		-	8,509	4,038	4,700	3,950	1,028	3,750
	Maintenance								
01-100-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	
	Total Maintenance		-	-	-	-	-	-	
	Services/Sundry								
01-100-8603	Travel/Training TML PFIA Newly Elected Officials P&Z Training	2,000 2,000 1,000 1,000 6,000	- - - - -	2,671	1,420	4,300	8,000	-	6,000
01-100-8604	Associations ATMOS Gas Steering Committee ONCOR Cities Steering Committee NCTCOG Membership TCEQ Stormwater Permit TML Member Service Fee (Based on population)	300 600 3,000 100 2,000 6,000	- - - - - -	2,382	2,508	2,550	4,400	4,831	6,000
01-100-8605	Professional Services Municode Consulting Services	4,000 6,000 10,000	- - -	3,442	3,400	9,000	10,000	-	10,000
01-100-8614	Publications Quarterly Newsletter	1,500	-	463	1,418	1,500	4,576	481	1,500
01-100-8622	Special Events Living Legacy Tree Program Misc Events	4,000 5,000 9,000	- - -	2,527	1,201	9,000	9,000	738	9,000
01-100-8626	Operating Contingency	-	-	-	-	-	-	-	-
	Total Services/Sundry		-	11,486	9,948	26,350	35,976	6,051	32,500
	Capital								
01-100-8902	Hardware/Software	-	-	-	-	-	-	-	
	Total Capital		-	-	-	-	-	-	
Total Expenditures - City Council									
			-	19,995	13,986	31,050	39,926	7,079	36,250

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Administration									
	Salary & Benefits								
01-120-8001	Salary	266,503	217,402	225,819	228,123	239,751	183,807	329,619	
01-120-8003	Hourly	-	37,386	26,047	68,250	61,688	38,622	64,445	
01-120-8007	Car Allowance	-	3,462	3,657	3,700	3,600	2,298	3,600	
01-120-8009	Insurance Stipend	-	3,539	3,739	3,781	3,681	2,350	3,681	
01-120-8013	Overtime	-	175	54	1,960	1,500	-	1,500	
01-120-8019	Medicare	4,238	3,289	3,196	4,435	4,498	3,269	5,841	
01-120-8021	Social Security	-	19	-	-	-	-	-	
01-120-8023	TMRS	32,400	33,659	34,646	40,709	42,516	33,207	55,180	
01-120-8025	Health Insurance	44,316	43,269	43,621	59,668	67,340	46,165	78,582	
01-120-8027	Dental Insurance	-	1,960	1,848	2,524	2,524	1,785	2,777	
01-120-8029	Life Insurance	-	199	226	297	297	333	565	
01-120-8031	Unemployment	-	-	837	838	882	(402)	360	
01-120-8033	Workers Comp	1,014	-	-	-	-	-	-	
	Total Salary & Benefits	348,471	344,358	343,691	414,285	428,276	311,434	546,150	
	Supplies								
01-120-8101	Office Supplies	9,090	6,464	5,906	6,830	7,500	3,084	7,500	
01-120-8103	Food	2,521	335	800	800	1,000	953	1,700	
	Holiday Luncheon	1,200							
	Water	500							
01-120-8104	Uniforms	1,700	-	-	-	-	-	500	
	Staff Shirts - PWC Donation	500							
01-120-8108	Postage	3,533	1,685	3,964	3,970	2,500	2,015	4,500	
01-120-8109	Reproduction Outside	-	1,398	1,006	2,000	1,800	1,071	1,800	
	Business Cards, Checks, Envelopes	1,800							
01-120-8113	Computer Hardware/Software	175,215	3,417	1,645	1,645	-	2,503	-	
01-120-8116	Furniture, Fixture & Office Equipment	695	245	696	1,500	1,500	223	1,500	
	File Cabinets, Chair Replacements	1,500							
	Total Supplies	191,053	13,544	14,017	16,745	14,300	9,847	17,500	
	Maintenance								
01-120-8402	Machinery, Tools & Equipment Maintenance	8,269	3,542	4,105	4,900	6,100	2,039	3,720	
	Postage Meter Rental	600							
	Copier Maint Agreement (\$270 x 12 months x 50%)	1,620							
	Copier Overages	1,500							
01-120-8404	Software Maintenance	3,720							
	Tyler Technology Maint Agreement	3,420	17,245	21,265	21,300	19,700	13,451	19,700	
	DocuNav Support Agreement - Laserfiche	2,700							
		19,700							
01-120-8411	Other	12,214	-	-	-	-	-	-	
	Total Maintenance	23,903	20,787	25,371	26,200	25,800	15,490	23,420	
	Services/Sundry								
01-120-8601	IT Services	46,803	-	-	-	-	-	-	
01-120-8603	Travel/Training	18,956	3,539	1,680	3,385	11,250	1,340	13,250	
	TCMA - Luke	2,050							
	ICMA - Luke	2,200							
	TCAA Conference - Trey	2,000							
	GFOAT Conference - Grant	2,000							
	TMCCP Seminars (3) - Patti	2,500							
	TML	1,500							
	HR Training	1,000							
01-120-8604	Associations	13,250							
	GFOAT - Grant	5,792	2,328	2,333	2,640	2,640	1,035	3,105	
	TCMA - Luke	100							
	ICMA - Luke	450							
	TMCA Lone Star Chapter - Patti	1,200							
	TMCCP - Patti	25							
	IIMC Membership - Patti	100							
	RIM ARMA - Patti	210							
	Notary - Patti	175							
	State Bar - Trey	90							
	NAP - Trey	285							
	TCAA - Trey	110							
	Costco	70							
	Election Law	180							
	Texas Municipal Clerks	60							
		50							
		3,105							

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
01-120-8605	Professional Services		134,505	42,924	64,269	64,270	67,900	38,080	78,790
	Property Tax Collection Fees	3,500							
	Collin Central Appraisal District	35,000							
	Election Fees	20,000							
	Filing Fees	1,000							
	TASC - COBRA Administration	1,260							
	TASC - FSA/HSA Administration	1,850							
	New Benefits	2,800							
	Employee Assistance Program (EAP)	2,500							
	Continuing Disclosure	3,500							
	Lexis Nexis - Legal	1,380							
	Shredding Services	1,000							
	Consulting Services	5,000							
		78,790							
01-120-8607	Medical		-	101	225	1,000	200	79	200
	Pre-Employment Drug Testing/Physicals	200							
01-120-8614	Publications		5,535	8,166	12,085	15,560	18,160	5,276	18,160
	Legal Notice Advertisement	15,000							
	Code of Ordinances	3,000							
	Tx Local Gov't Code Books	160							
		18,160							
01-120-8620	Utilities - Cell Phone		-	1,200	1,441	1,450	2,340	1,238	2,340
	L. Olson (\$55 x 12)	660							
	P. Grey (\$50 x 12)	600							
	iPad (\$45 x 12 x 2)	1,080							
		2,340							
	Total Services/Sundry		211,591	58,258	82,032	88,305	102,490	47,048	115,845
01-120-8906	Capital (Items over \$5,000)								
	Furniture/Fixtures (over \$5,000)		-	-	-	-	-	-	-
	Total Capital		-	-	-	-	-	-	-
Total Expenditures - Administration		775,018	436,947	465,112	545,535	570,866	383,819	702,915	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Municipal Court									
	Salary & Benefits								
01-130-8003	Hourly	59,960	61,800	61,779	61,800	63,000	40,708	61,200	
01-130-8013	Overtime	-	-	-	150	200	-	200	
01-130-8019	Medicare	869	809	814	899	916	598	890	
01-130-8023	TMRS	7,458	7,957	8,294	8,302	8,662	5,990	8,410	
01-130-8025	Health Insurance	13,743	14,699	16,140	16,289	18,757	12,170	20,513	
01-130-8027	Dental Insurance	-	569	597	631	631	416	694	
01-130-8029	Life Insurance	-	68	68	74	74	82	141	
01-130-8031	Unemployment	-	-	201	225	252	31	90	
01-130-8033	Workers Comp	198	-	-	-	-	-	-	
	Total Salary & Benefits	82,228	85,902	87,894	88,370	92,493	59,994	92,139	
	Supplies								
01-130-8101	Office Supplies	278	171	205	500	500	163	500	
01-130-8103	Food	64	29	-	150	150	-	150	
	Snacks for Court								
01-130-8107	Minor Tools & Equipment	-	-	-	-	-	-	-	
01-130-8109	Reproduction Outside	-	49	29	97	100	-	100	
	Warrant Roundup Postcards	50							
	Business Cards	50							
		100							
01-130-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	
	Total Supplies	342	249	234	747	750	163	750	
	Maintenance								
01-130-8404	Software Maintenance	-	-	-	-	2,600	2,378	3,000	
	MCRS - Court Software Support (previously paid out of Court Tech)	2,000							
	MCRS - Jury Module (previously paid out of Court Tech)	1,000							
		3,000							
01-130-8411	Other	5,622	-	-	-	-	-	-	
	Total Maintenance	5,622	-	-	-	2,600	2,378	3,000	
	Services/Sundry								
01-130-8603	Travel/Training	422	161	100	500	500	100	500	
	TCCA Conference - L. Newton	250							
	TMCEC Regional Conference - L. Newton	250							
		500							
01-130-8604	Associations	-	130	277	278	275	55	275	
	TCCA Membership - L. Newton	100							
	NTCCA Membership - L. Newton	100							
	TMCA Membership - L. Newton	75							
		275							
01-130-8605	Professional Services	101,803	82,478	111,792	111,800	104,200	52,395	114,200	
	Judge Services (\$600x12)	7,200							
	Prosecutor Services (\$500x12)	6,000							
	Jury Fees	1,000							
	State Court Costs	100,000							
		114,200							
01-130-8614	Publications	-	-	-	-	-	-	-	
	Total Services/Sundry	102,224	82,769	112,170	112,578	104,975	52,550	114,975	
	Capital (Items over \$5,000)								
01-130-8902	Hardware/Software	-	-	-	-	-	-	-	
01-130-8906	Furniture/Fixtures (over \$5,000)	-	-	-	-	-	-	-	
	Total Capital	-	-	-	-	-	-	-	
Total Expenditures - Municipal Court		190,416	168,920	200,298	201,695	200,818	115,085	210,864	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Police									
01-200-8001	Salary & Benefits								
01-200-8001	Salary		254,819	250,971	269,585	282,254	123,442	259,622	
01-200-8003	Hourly		715,819	466,575	533,198	541,052	558,366	358,871	616,405
01-200-8013	Overtime		17,573	16,329	10,063	15,000	15,000	8,319	15,000
01-200-8015	Certification Pay								15,136
	Supplemental:								
	Police Incentive Pay Program								
01-200-8019	Medicare		10,629	9,778	10,333	11,975	12,406	7,021	13,139
01-200-8023	TMRS		91,427	95,150	104,926	109,919	117,263	72,539	124,122
01-200-8025	Health Insurance		117,172	100,501	109,382	120,630	134,363	80,171	146,872
01-200-8027	Dental Insurance			6,280	6,914	7,573	7,573	4,528	8,330
01-200-8029	Life Insurance			736	783	868	892	894	1,695
01-200-8031	Unemployment				2,924	2,924	3,024	269	1,080
01-200-8033	Workers Comp		18,442	-	-	-	-	-	-
	Total Salary & Benefits		971,061	950,169	1,029,493	1,079,526	1,131,140	656,054	1,201,401
01-200-8101	Supplies (Items under \$5,000)								
01-200-8102	Office Supplies		1,458	2,269	2,995	4,000	4,000	1,465	4,000
01-200-8103	Janitorial Supplies		-	-	-	-	-	-	-
01-200-8104	Food		-	-	96	250	250	35	250
	Coffee, Water, Gatorade								
01-200-8104	Uniforms		13,169	13,960	2,841	7,200	8,800	3,514	8,800
01-200-8105	Replacement Uniforms								
01-200-8105	Protective Clothing		-	3,844	2,319	2,400	1,300	1,174	700
	Replacement Bulletproof Vests								
	Bulletproof Vest - Vacant Position		700						
01-200-8106	Chemical, Medical, Surgical		-	-	-	-	-	-	-
01-200-8107	Minor Tools & Equipment		7,213	10,390	14,085	15,000	15,000	4,796	15,000
	Flares		2,000						
	General Tools		500						
	Hazardous Waste Disposal		500						
	Range Supplies		500						
	General Equipment		6,000						
	Recognition Supplies		500						
	Batteries		500						
	Defensive Tactics Supplies		1,500						
	Personal Protective Equipment		3,000						
			15,000						
01-200-8109	Reproduction Outside		2,552	188	54	400	400	-	400
01-200-8111	Fuel		28,405	25,623	36,721	36,722	41,000	23,177	66,000
	(11,000 gallons x \$6.00/gallon)								
01-200-8113	Computer Hardware/Software		3,247	9,874	5,245	5,600	4,500	-	4,500
01-200-8115	Communication Supplies		1,860	2,949	8,302	8,400	3,600	-	3,600
01-200-8116	Furniture, Fixture & Office Equipment		-	-	807	1,050	2,150	185	2,150
01-200-8118	Public Safety		3,375	2,746	4,242	4,700	6,500	-	6,500
	Ammunition		5,000						
	Range Fees		1,000						
	Targets, misc supplies		500						
01-200-8119	Investigation Supplies		613	2,188	734	1,000	1,000	628	1,000
	General CSI Supplies								
01-200-8120	Crime Prevention		1,883	995	1,784	2,000	2,000	1,337	2,000
	National Night Out		400						
	General Supplies		1,600						
01-200-8121	Donations		2,945	-	-	-	-	-	-
	(Moved to Police Donations Fund)								
	Total Supplies		66,719	75,024	80,224	88,722	90,500	36,312	114,900
01-200-8401	Maintenance								
01-200-8401	Vehicle Maintenance		19,473	20,194	22,984	23,385	22,385	19,414	29,120
	Tires, repairs								
	Oil Changes / Car Washes		4,000						
01-200-8402	Machinery, Tools & Equipment Maintenance								
	Copier Maint Contract (\$150 x 12 months)		29,120						
	Copier Overages (\$60 x 12 months)		1,800						
	Motorola (Radio Service Contract)		720						
			1,397						
01-200-8403	Buildings & Structures Maintenance		3,917	-	-	295	2,500	2,500	2,500

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
01-200-8404	Software Maintenance NetMotion License Fortigate Firewall Cradle Point Annual Service ICS Records Management System	1,260 960 1,080 16,000 19,300	12,898	14,914	17,976	18,781	17,710	1,036	19,300
01-200-8411	Other	728	-	-	-	-	-	-	-
	Total Maintenance	33,099	37,448	43,266	46,766	46,092	22,009	54,837	
01-200-8602	Services/Sundry Communications Services City of Murphy Dispatch Services City of Plano Joint Radio Operations	31,882 7,752 39,634	39,699	33,186	35,842	35,926	37,470	37,645	39,634
01-200-8603	Travel/Training State Mandated Training Developing Leaders for Texas Law Enforcement Texas Police Chief's Association Conference - Brooks General Training Driver Training	2,000 700 1,200 5,000 1,100 10,000	9,600	6,531	10,122	10,200	10,000	8,162	10,000
01-200-8604	Associations North Texas Crime Commission - Price North Texas Police Chief's Association Monthly NTCC Meetings (\$35x6) - Price TLERA - Hsieh IACP Membership - Brooks FBINAA National Dues - Brooks Texas Police Chief's Association - Brooks	50 25 210 150 190 150 400 1,175	3,908	855	750	1,240	1,150	701	1,175
01-200-8605	Professional Services Lexis Nexis (\$215 x 12 months) RMS Annual Support (1 x \$325) City of Murphy Animal Control Services Leads Online Child Abuse Task Force Agreement Inmate Boarding TCLEDDS Innova Zone (\$150 x 12 months) TASER 60 Unlimited Plan	2,580 325 8,000 2,300 2,500 3,000 330 1,800 4,895 25,730	24,608	23,875	24,209	26,433	25,730	16,218	25,730
01-200-8607	Medical Pre-Employment Drug Testing/Physicals	1,000	-	793	697	1,129	1,000	167	1,000
01-200-8615	Utilities - Electricity (Moved to Non-Department)	7,680	5,594	-	-	-	-	-	-
01-200-8620	Utilities - Cell Phone / Aircards Cell Phones/Aircards (\$640 x 12 months)	-	8,163	7,151	7,680	7,680	4,786	7,680	
01-200-8624	Training - State Funded	1,263	-	2,500	5,530	4,166	975	4,166	
01-200-8625	Tuition Reimbursement	-	-	-	1,300	1,500	-	1,500	
	Total Services/Sundry	84,673	73,405	81,271	89,438	88,696	68,655	90,885	
01-200-8901	Capital (Items over \$5,000) Radio/Communications	-	4,937	-	-	-	-	-	-
01-200-8902	Hardware/Software	-	-	-	-	-	-	-	-
01-200-8903	Motor Vehicles	119,557	-	-	-	-	-	-	-
	Total Capital	119,557	4,937						
	Total Expenditures - Police	1,275,109	1,140,983	1,234,255	1,304,452	1,356,428	783,031	1,462,023	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Fire									
01-250-8005	Salary & Benefits								
01-250-8019	Part-Time	377,959	442,398	481,082	482,890	569,856	325,750	562,510	
01-250-8021	Medicare	29,020	6,414	6,867	7,211	8,263	5,199	8,156	
01-250-8029	Social Security	-	27,428	29,364	30,831	35,331	22,231	34,876	
01-250-8031	Life Insurance	-	6,307	6,307	7,500	7,500	6,307	7,500	
01-250-8033	Unemployment	1,235	8,137	9,388	9,389	11,340	1,305	4,050	
	Workers Comp	12,748	-	-	-	-	-	-	
	Total Salary & Benefits	420,961	490,684	533,008	537,821	632,290	360,792	617,092	
01-250-8101	Supplies (Items under \$5,000)								
01-250-8102	Office Supplies	1,574	995	3,795	5,101	1,000	673	1,000	
01-250-8103	Janitorial Supplies	-	1,764	763	2,000	2,000	1,045	2,000	
01-250-8104	Food	-	411	622	1,000	1,500	268	1,500	
	Uniforms	8,341	12,129	7,798	7,798	8,500	5,888	10,000	
	Tshirts/Shorts/Hats	3,530							
	Nomex Class B Uniform	4,700							
	Uniform	1,770							
		10,000							
01-250-8105	Protective Clothing	19,753	36,584	32,949	33,170	39,000	310	39,000	
	Replacement Bunker Gear (8 x \$3,400)	27,200							
	New Bunker Gear (2 x \$3,400)	6,800							
	(5) Helmets, hoods, boots & gloves	5,000							
01-250-8106	Chemical, Medical, Surgical	39,000							
	EMS Supplies	3,844	6,182	7,168	7,169	4,500	3,977	5,000	
01-250-8107	Minor Tools & Equipment	24,923	12,819	13,306	13,307	12,700	521	10,000	
	Personnel Accountability Tags	500							
	Fire Suppression & Hazmat	1,500							
	Durable Medical Equipment	1,000							
	SCBA Replacement Tanks (7 x \$1,000)	7,000							
		10,000							
01-250-8109	Reproduction Outside	300	-	-	-	100	-	100	
01-250-8111	Fuel	14,438	5,874	8,029	13,500	15,000	6,850	31,800	
	(5,300 gallons x \$6.00/gallon)								
01-250-8113	Computer Hardware/Software	-	1,487	599	1,000	1,000	856	1,000	
01-250-8116	Furniture, Fixture & Office Equipment	4,233	1,650	-	-	-	-	-	
	Total Supplies	77,407	79,895	75,029	84,045	85,300	20,387	101,400	
Maintenance									
01-250-8401	Vehicle Maintenance	-	25,831	21,183	21,195	15,000	18,274	20,000	
	Tires	5,000							
	Ladder & Pump testing	7,000							
	Vehicle Repairs & Oil Changes	8,000							
		20,000							
01-250-8402	Machinery, Tools & Equipment Maintenance	37,533	12,769	14,643	14,652	7,062	6,295	18,000	
	Supplemental:								
	Lifepak 15 Cardiac Defibrillator - Annual Maint	8,000							
	Continuation:								
	SCBA Mask Fit Test	1,000							
	SCBA Hydrotest	500							
	Compressor Maintenance	500							
	Hydraulic Tool Service	1,500							
	LP 15 Annual Maintenance (Defillibrator)	2,000							
	Generator Maint Contract (contract 7/1/21-6/30/24)	2,000							
	Hose Testing	2,000							
	Gas Monitor	500							
		18,000							
01-250-8403	Buildings & Structures Maintenance	-	2,813	3,044	3,045	1,500	417	5,500	
	Supplemental:								
	Remodel Fire Station - Sleeping Quarters	4,000							
	Continuation:								
	Misc Repairs	1,500							
01-250-8404	Software Maintenance	7,117	7,282	14,064	15,083	7,885	6,438	8,000	
	Employee Scheduling Software Annual Fees	2,350							
	Business Remote Access	100							
	Adobe	250							
	Emergency Reporting (Cloud-based)	3,400							
	Firehouse Annual License & Support	1,300							
	Google Maps Subscription	600							
		8,000							
	Total Maintenance	44,649	48,695	52,935	53,975	31,447	31,424	51,500	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
01-250-8602	Services/Sundry								
	Communications Services		34,186	47,490	91,618	91,776	107,000	110,862	114,182
	Wylie Dispatch Services	91,573							
	Joint Radio System Operations (Increase by Plano)	19,409							
	Station Alerting System Annual Contract	3,200							
01-250-8603	Travel/Training	114,182							
	EMS - CE	7,590	8,240	5,960	6,000	10,000	3,022	10,000	
	Officer Training	1,500							
	Driver Training	1,500							
	Fire Academy - Live Fire Training	5,000							
	Training Supplies	500							
01-250-8604	Associations	10,000							
	TX Fire Chief NFPA	4,352	1,997	1,539	2,766	2,250	1,399	2,250	
	CLIA Re-Cert	400							
	Collin County Fire Chief's Association	150							
	State Firemens & Fire Marshall	300							
	TCFP	500							
		900							
01-250-8605	Professional Services	2,250							
	Medical Director	23,630	19,784	18,402	18,404	20,000	12,356	46,200	
	Ambulance Services	2,000							
		44,200							
01-250-8607	Medical	46,200							
	Pre-Employment Drug Testing/Physicals	1,199	1,905	2,584	2,584	500	1,196	1,200	
01-250-8611	Stipend	1,200							
01-250-8612	Per Call	17,542	10,010	6,480	6,480	-	-	-	
01-250-8614	Publications	9,781	-	-	-	-	-	-	
01-250-8616	Utilities - Gas	-	-	-	-	-	-	-	
01-250-8620	Utilities - Cell Phone / Aircards	-	2,968	3,595	6,300	5,800	4,242	5,800	
	Aircards (\$175 x 12)	3,374	1,317	2,441	2,441	2,100	1,576	2,100	
01-250-8621	Utilities - TV	2,100	-	1,241	1,237	1,260	1,260	946	1,260
	\$105 x 12	1,260							
	Total Services/Sundry	101,655	94,951	133,855	138,011	148,910	135,600	182,992	
01-250-8901	Capital (Items over \$5,000)								
	Radio/Communications	-	114,563	-	-	-	-	-	
01-250-8903	Motor Vehicles	-	1,095,238	-	-	-	-	-	
01-250-8904	Machines, Tools & Implements	-	-	-	-	5,500	-	28,000	
	Supplemental:								
	LifePak 15 Cardiac Defibrillator								
	Total Capital	28,000	-	1,209,801	-	-	5,500	-	28,000
	Total Expenditures - Fire		644,673	1,924,026	794,826	813,852	903,447	548,204	980,984

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Development Services - Inspections & Code									
Salary & Benefits									
01-300-8001	Salary		30,327	48,805	49,460	54,464	35,667	55,564	
01-300-8003	Hourly	46,312	99,016	87,174	87,222	89,066	57,820	78,600	
01-300-8013	Overtime	173	2,498	2,128	3,000	3,000	2,967	5,000	
01-300-8019	Medicare	674	1,670	1,762	2,026	2,125	1,386	2,018	
01-300-8023	TMRS	5,804	16,999	18,580	18,593	20,082	14,208	19,062	
01-300-8025	Health Insurance	9,512	21,326	23,164	23,780	26,631	17,025	21,857	
01-300-8027	Dental Insurance	-	1,128	1,195	1,262	1,262	855	1,388	
01-300-8029	Life Insurance	-	134	136	149	149	169	282	
01-300-8031	Unemployment	-	459	462	504	504	(367)	180	
01-300-8033	Workers Comp	595	-	-	*	-	-	-	
	Total Salary & Benefits	63,070	173,099	183,402	185,954	197,282	129,730	183,952	
Supplies (Items under \$5,000)									
01-300-8101	Office Supplies	782	271	488	500	400	241	400	
01-300-8103	Food	-	171	932	975	1,000	910	1,500	
01-300-8104	Uniforms	941	-	-	375	650	308	1,400	
	Boots (2 x \$200)	400							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000							
		1,400							
01-300-8107	Minor Tools & Equipment	-	135	269	300	200	198	200	
01-300-8109	Reproduction Outside	-	422	670	675	1,000	1,369	2,500	
	Inspection Reports	1,500							
	Maps, Plats	1,000							
		2,500							
01-300-8111	Fuel	4,043	1,099	1,359	3,000	3,000	1,184	5,400	
	(900 gallons x \$6.00/gallon)								
01-300-8113	Computer Hardware/Software	1,442	-	-	-	-	-	-	
	Total Supplies	7,207	2,099	3,718	5,825	6,250	4,209	11,400	
Maintenance									
01-300-8401	Vehicle Maintenance	-	2,623	1,153	4,000	3,000	2,908	3,500	
01-300-8404	Oil Changes, tires	-	7,251	7,242	7,250	11,700	9,351	11,800	
	Software Maintenance	4,600							
	ENERGOV	7,200							
	Roktech GIS (\$600 x 12)	11,800							
	Total Maintenance	-	9,874	8,395	11,250	14,700	12,259	15,300	
Services/Sundry									
01-300-8603	Travel/Training	2,571	1,214	260	2,250	2,650	548	2,650	
	Plumbing Courses - D. Morrissette	750							
	Plumbing Courses - G. Machado	750							
	OSSF DR Courses - G. Machado	250							
	BPAT Continuing Ed - G. Machado	250							
	WDO Continuing Ed - G. Machado	250							
	Code Enforcement Training - G. Machado	250							
	Stormwater Mgmt Workshop - C. Case	150							
		2,650							
01-300-8604	Associations	252	407	332	1,195	1,195	222	1,195	
	TSBPE License Renewal - G. Machado	200							
	TSBPE License Renewal - D. Morrissette	200							
	Code Enforcement Renewal - C. Case	100							
	Code Enforcement Renewal - G. Machado	100							
	OSSF License Renewal - G. Machado	115							
	BPAT License Renewal - G. Machado	115							
	WDO Renewal - G. Machado	115							
	TFMA Membership - C. Case / G. Machado	100							
	TCEQ Renewal - G. Machado	150							
		1,195							
01-300-8605	Professional Services	555	-	-	-	-	-	-	
01-300-8607	Medical	-	-	341	1,000	200	183	200	
	Pre-Employment Drug Testing/Physicals	200							
01-300-8620	Utilities - Cell Phone	1,253	1,150	526	1,200	660	364	660	
	Total Services/Sundry	4,631	2,771	1,458	5,645	4,705	1,317	4,705	
Total Expenditures - Development Services - Inspections & Code									
		101,771	187,842	196,973	208,674	222,937	147,516	215,357	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Public Works - Building Operations									
	Salary & Benefits								
01-310-8003	Hourly	155,366	101,821	108,019	108,037	111,912	72,990	106,524	
01-310-8013	Overtime	2,269	3,161	4,413	4,450	3,000	5,893	7,500	
01-310-8019	Medicare	2,285	1,353	1,438	1,565	1,666	1,162	1,653	
01-310-8023	TMRS	19,851	13,533	14,882	14,913	15,749	11,660	15,618	
01-310-8025	Health Insurance	28,536	19,168	21,128	21,237	24,127	15,081	18,872	
01-310-8027	Dental Insurance	-	1,137	1,195	1,578	1,578	854	1,735	
01-310-8029	Life Insurance	-	135	135	186	186	168	353	
01-310-8031	Unemployment	-	-	596	597	630	213	225	
01-310-8033	Workers Comp	1,983	-	-	-	-	-	-	
	Total Salary & Benefits	210,290	140,307	151,806	152,563	158,848	108,022	152,481	
	Supplies (Items under \$5,000)								
01-310-8101	Office Supplies	-	211	66	250	200	-	200	
01-310-8103	Food	-	68	293	-	-	-	-	
01-310-8104	Uniforms	941	-	-	500	650	200	1,400	
	Boots (2 x \$200)	400							
	Jeans, Shirts, Jacket, Hats, Gloves, etc	1,000							
		1,400							
01-310-8107	Minor Tools & Equipment	17,025	19,983	20,273	21,710	25,000	8,860	25,000	
	Misc shop tools	10,000							
	Road Signs	15,000							
		25,000							
01-310-8111	Fuel (4,000 gallons x \$6.00/gallon)	13,231	5,481	7,261	10,100	11,000	7,317	24,000	
	Total Supplies	31,197	25,743	27,893	32,560	36,850	16,377	50,600	
	Maintenance								
01-310-8401	Vehicle Maintenance	882	433	1,059	2,400	2,000	646	2,000	
	Oil changes, tires	-	-	-	-	-	-	-	
01-310-8402	Machinery, Tools & Equipment Maintenance	-	4,133	12,428	12,430	2,400	4,126	6,000	
	Oil changes, tires, repairs	-	-	-	-	-	-	-	
01-310-8405	Land Maintenance	1,162	284	13	1,000	1,500	59	2,000	
	Park Materials - Rock/Weed Control	2,000							
	Total Maintenance	2,044	4,850	13,500	15,830	5,900	4,831	10,000	
	Services/Sundry								
01-310-8603	Travel/Training	3,860	-	-	-	-	7	-	
01-310-8604	Associations	-	-	-	-	-	-	-	
01-310-8605	Professional Services	577,876	110,029	119,182	152,000	130,200	97,478	137,500	
	Median Fertilizing	26,000							
	Median Mowing	61,500							
	Engineering Services	50,000							
		137,500							
01-310-8615	Utilities - Electric (Moved to Non-Department)	3,550	-	-	-	-	-	-	
01-310-8622	Special Events	-	-	-	-	-	-	-	
	Total Services/Sundry	585,286	110,029	119,182	152,000	130,200	97,485	137,500	
	Capital (Items over \$5,000)								
01-310-8903	Motor Vehicles	34,153	-	-	90,000	-	-	-	
01-310-8904	Machines, Tools & Implements	-	-	-	-	6,500	-	6,000	
	Supplemental:	-	-	-	-	-	-	-	
	Vehicle Mounted Sand Spreader	-	-	-	-	-	-	-	
01-310-8906	Furniture/Fixtures (over \$5,000)	-	-	-	-	-	-	-	
	Total Capital	34,153	-	-	90,000	6,500	-	6,000	
	Total Expenditures - Public Works - Building Operations	862,969	280,929	312,381	442,953	338,298	226,715	356,581	

Account Number	Account Description	FY23 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23		
Non-Department											
01-900-8102	Supplies										
	Janitorial Supplies		-	1,414	2,808	4,500	4,500	986	4,500		
	Total Supplies		-	1,414	2,808	4,500	4,500	986	4,500		
01-900-8403	Maintenance										
	Buildings & Structures Maintenance		47,904	19,017	34,041	34,100	40,300	20,036	57,161		
	Supplemental:										
	Repair FD Septic System	12,000									
	Continuation:										
	Septic System Maintenance Agreement	161									
	Repairs at Municipal Buildings	45,000									
		57,161									
01-900-8404	Software Maintenance										
	Barracuda	550	-	-	1,944	1,945	550	-	550		
	Total Maintenance		47,904	19,017	35,985	36,045	40,850	20,036	57,711		
01-900-8601	Services/Sundry										
	IT Services										
	CivicPlus - Website Maint/Support/Hosting (5% Annual Increase)	8,000	-	46,017	50,207	63,200	71,900	40,583	78,100		
	Office 365 (\$1,000 x 12 months)	12,000									
	ProofPoint Essentials	4,500									
	Remote Monitoring	7,000									
	Backup Storage	15,000									
	Trend Micro	6,600									
	IT Maintenance	25,000									
		78,100									
01-900-8602	Communication Services			6,293	-	-	-	-	-		
01-900-8603	Travel/Training			-	-	2,500	2,000	-	2,000		
	Citywide Training (Cybersecurity, Safety, Sexual Harassment)										
01-900-8605	Professional Services										
	Supplemental:										
	Conduit - Internet Fiber Optic Cable	10,000									
	Continuation:										
	Workers Comp	60,000									
	Liability Insurance	70,000									
	Janitorial Services	14,000									
	Pest Control	2,000									
	Alarm Services - PD Bldg	500									
	Trademark Renewal (Next renewal 4/15/2030)	-									
	Credit Card Fees	40,000									
	Legal Fees	50,000									
	Everbridge	15,000									
	Swagit	27,120									
	Audit	15,000									
	Fleet Management	1,200									
		304,820									
01-900-8609	Utilities - Electric			11,748	30,021	32,835	35,000	35,000	22,231	40,000	
01-900-8610	Utilities - Phone/Internet			-	10,361	11,126	12,500	19,200	7,939	19,800	
	Phone (\$700 x 12)	8,400									
	Internet (\$950 x 12)	11,400									
01-900-8621	Utilities - TV			-	409	411	420	420	274	420	
01-900-8640	Building Rental				27,720	28,180	29,031	29,032	30,000	22,196	30,000
	(PD Portable Bldg \$2,500 x 12 months)	30,000									
	Total Services/Sundry		81,605	316,710	400,634	419,792	439,050	370,029	475,140		
01-900-8821	Transfers to Other Funds										
01-900-8822	Transfer to Law Enforcement Fund			-	18,174	-	-	-	-	-	
01-900-8822	Transfer to Equipment Replacement Fund			-	250,000	250,000	250,000	250,000	-	250,000	
01-900-8823	Transfer to Court Security			-	36,910	-	-	-	-	-	
01-900-8826	Transfer to PD Donations Fund			-	-	8,505	8,505	-	-	-	
01-900-8828	Transfer to Technology Replacement Fund			-	-	-	-	50,000	-	50,000	
01-900-8829	Transfer to Parks Fund			-	-	5,000	5,000	2,500	-	2,500	
01-900-8861	Transfer to Street Construction Fund			-	400,000	400,000	400,000	500,000	-	500,000	
01-900-8863	Transfer to Drainage Improvement Fund			-	100,000	100,000	100,000	100,000	-	95,000	
01-900-8865	Transfer to Facility Improvement Fund			-	125,000	350,000	350,000	350,000	-	300,000	
	Total Transfers to Other Funds		-	930,083	1,113,505	1,113,505	1,252,500	-	-	1,197,500	
01-900-8901	Capital										
01-900-8901	Radio/Communications			-	27,493	-	-	-	-	-	
01-900-8902	Hardware/Software			-	75,042	98,148	107,579	-	-	-	
	Total Capital		-	102,535	98,148	107,579	-	-	-		
	Total Expenditures - Non-Department			129,509	1,369,759	1,651,079	1,681,421	1,736,900	391,051	1,734,851	
	Total Expenditures - General Fund			3,979,466	5,529,401	4,868,910	5,229,632	5,369,620	2,602,498	5,699,824	
	Total General Fund Surplus/(Deficit)			265,200	(802,433)	950,959	(265,846)	29,803	2,309,113	(0)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
WATER/WASTEWATER FUND REVENUES											
03-000-4530	State Grants	69,581	-	1,898	100,000	-	-	-	-	-	-
03-000-4620	Water Sales	2,991,100	3,507,493	3,004,178	2,871,932	2,850,000	3,090,000	3,150,000	2,037,346	3,600,000	
03-000-4622	Meter Set Fee	175,000	169,750	207,630	185,000	150,000	145,000	200,000	81,250	200,000	
03-000-4624	Account Set Up Fees	15,250	13,050	12,800	11,000	12,000	12,500	12,000	7,600	12,000	
03-000-4626	Reconnect Fee	400	100	100	-	-	100	100	-	100	
03-000-4628	Utility Impact Fee (Moved to Utility Impact Fee Fund in FY19-20)	319,055	-	3,939	315,000	-	-	-	-	-	
03-000-4630	Sewer Service	357,547	381,438	401,701	265,000	350,000	380,000	380,000	275,411	415,000	
03-000-4632	Sewer Tap	20,000	19,000	14,000	18,000	15,000	18,000	18,000	15,000	18,000	
03-000-4640	Solid Waste Fee (Moved to Solid Waste Fund in FY19-20)	375,155	-	-	457,000	-	-	-	-	-	
03-000-4800	Interest TexSTAR	18,842	7,263	331	20,000	20,000	5,000	250	4,793	20,000	
03-000-4900	Donations	5,975	-	-	-	-	-	-	-	-	
03-000-4904	Late Fees	28,752	13,605	650	30,000	20,000	15,000	15,000	2,782	15,000	
03-000-4912	Other Income Meter Replacement	72,613	8,890	4,250	70,000	50,000	20,000	7,500	750	7,500	
03-000-4914	Returned Check Fee	225	150	-	-	-	-	-	100	-	
03-000-4917	Water Rebate	-	-	47,242	-	-	-	-	-	-	
03-000-4920	Credit Card Fees	-	-	-	-	-	-	-	-	-	
03-000-4940	Bond Proceeds	-	-	-	6,418,200	-	-	-	-	-	
Total Revenues - Water/Wastewater Fund											
		4,449,495	4,120,737	3,698,719	10,761,132	3,467,000	3,685,600	3,782,850	2,425,032	4,287,600	

Account Number	Account Description	FY22 Itemized Amount	FY22		Budget		Budget		Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23					
			Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	FY2018-19	FY2019-20	FY2020-21								
WATER/WASTEWATER FUND EXPENDITURES																
Water																
	Salary & Benefits															
03-600-8001	Salary	-	173,267	171,707	-	173,250	184,113	192,494	165,235	283,405						
03-600-8003	Hourly	351,891	161,987	165,831	350,718	197,131	200,419	211,639	120,328	215,698						
03-600-8007	Car Allowance	-	3,462	3,647	3,600	3,600	3,700	3,600	2,298	3,600						
03-600-8009	Insurance Stipend	-	3,539	3,728	3,681	3,681	3,781	3,681	2,350	3,681						
03-600-8013	Overtime	3,293	3,356	3,568	4,000	3,980	4,000	4,000	5,733	7,500						
03-600-8019	Medicare	5,464	4,473	4,633	5,188	5,314	5,742	6,024	4,106	7,451						
03-600-8021	Social Security	-	19	-	-	20	-	-	-	-						
03-600-8023	TMRS	56,165	44,513	47,448	45,854	47,139	52,709	56,933	41,634	70,389						
03-600-8025	Health Insurance	62,388	53,434	54,632	58,644	66,957	71,926	77,906	48,207	87,160						
03-600-8027	Dental Insurance	-	3,128	3,109	-	3,720	4,102	4,102	2,593	4,512						
03-600-8029	Life Insurance	-	338	371	-	484	483	483	487	918						
03-600-8031	Unemployment	-	-	1,253	-	540	1,350	1,512	1,311	585						
03-600-8033	Workers Comp	-	-	-	-	-	-	-	-	-						
	Total Salary & Benefits		479,202	451,515	459,928	471,685	505,816	532,325	562,374	394,281	684,899					
Supplies (Items under \$5,000)																
03-600-8101	Office Supplies	2,472	1,374	583	3,000	1,500	1,200	1,000	198	1,000						
03-600-8103	Food	-	56	332	-	500	500	500	-	500						
03-600-8104	Meals during emergency repairs after hours	-	-	-	-	1,390	500	1,300	584	2,800						
	Uniforms	800	-	-	-	-	-	-	-	-						
	Boots (4 x \$200)	2,000	-	-	-	-	-	-	-	-						
	Jeans, Shirts, Jacket, Hats, Gloves, etc	2,800	-	-	-	-	-	-	-	-						
03-600-8107	Minor Tools & Equipment	1,040	2,347	468	2,500	2,500	490	2,000	2,169	1,000						
	Misc Tools	1,000	-	-	-	-	-	-	-	-						
03-600-8108	Postage	-	1,658	3,833	-	3,000	3,835	2,500	2,015	2,500						
03-600-8109	Reproduction Outside	17,907	16,869	11,773	18,000	17,250	13,750	14,850	6,942	17,850						
	eBilling	12,000	-	-	-	-	-	-	-	-						
	A/P & Payroll Checks	750	-	-	-	-	-	-	-	-						
	CCR Water Report	5,000	-	-	-	-	-	-	-	-						
	Business Cards	100	-	-	-	-	-	-	-	-						
03-600-8111	Fuel	10,111	6,554	9,853	15,000	6,000	9,900	11,000	6,694	24,000						
	(4,000 gallons x \$6.00/gallon)	17,850	-	-	-	-	-	-	-	-						
03-600-8113	Computer Hardware/Software	-	-	-	-	-	-	-	-	-						
03-600-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	-	-						
	Total Supplies		31,529	28,858	26,841	38,500	32,140	30,175	33,150	18,603	49,650					
Maintenance																
03-600-8401	Vehicle Maintenance	-	2,984	3,114	-	8,000	3,250	4,000	1,840	3,000						
	Oil changes, tires, etc.	-	-	-	-	-	-	-	-	-						
03-600-8402	Machinery, Tools & Equipment Maintenance	-	3,336	8,362	-	900	8,450	3,412	3,370	4,412						
	Generator Maint Contract (contract 7/1/21-6/30/24)	1,262	-	-	-	-	-	-	-	-						
	Vac-Truck Maint/Repairs	2,500	-	-	-	-	-	-	-	-						
	Small pump repairs	500	-	-	-	-	-	-	-	-						
	Check Scanner Maint Agreement	150	-	-	-	-	-	-	-	-						
03-600-8404	Software Maintenance	34,851	45,449	41,528	30,000	25,500	41,550	47,400	23,866	53,000						
	Aqua-Metric Annual Maint & Support	10,000	-	-	-	-	-	-	-	-						
	Beacon Meter Cellular Service	18,000	-	-	-	-	-	-	-	-						
	Sensus Annual Maint & Support	22,000	-	-	-	-	-	-	-	-						
	Tyler Technology UB Maint	3,000	-	-	-	-	-	-	-	-						
03-600-8406	Water Mains	-	3,263	10,331	-	15,000	5,000	5,000	11,483	10,000						
03-600-8407	Plant, Towers, Wells, Pumps	104,853	2,567	3,260	90,000	10,000	5,000	5,000	4,491	10,000						
	Electric Chain Hoist	3,500	-	-	-	-	-	-	-	-						
	Replace Heater at East End Pump Station	1,500	-	-	-	-	-	-	-	-						
	Misc Repairs	5,000	-	-	-	-	-	-	-	-						
03-600-8408	Meter/Meter Box	-	25,538	55,882	-	10,000	62,050	35,000	42,835	60,000						
	Meter Replacements (\$350 x 171)	60,000	-	-	-	-	-	-	-	-						
03-600-8409	Service Lines	-	9,672	6,922	-	10,000	8,500	10,000	5,140	7,500						
03-600-8412	Lift Station	-	-	-	-	-	-	-	-	-						
	Total Maintenance		139,704	92,808	129,401	120,000	79,400	133,800	109,812	93,026	147,912					
Services/Sundry																
03-600-8603	Travel/Training	1,307	3,050	2,520	3,500	3,900	3,050	4,200	1,440	4,200						
	TEEX C Water Cert Program - K. Ogden	600	-	-	-	-	-	-	-	-						
	TEEX C Water Cert Program - M. Starr	600	-	-	-	-	-	-	-	-						
	TEEX C Water Cert Program - W. Walker	600	-	-	-	-	-	-	-	-						
	TEEX C Water Cert Program - D. Morrissette	600	-	-	-	-	-	-	-	-						
	TEEX C Water Cert Program - B. Nelson	600	-	-	-	-	-	-	-	-						
	TEEX C Water Cert Program - C. Case	600	-	-	-	-	-	-	-	-						
	TEEX D Water Cert Program - C. Case	600	-	-	-	-	-	-	-	-						
03-600-8604	Associations	-	-	-	-	1,850	585	1,410	-	1,410						
	Public Notary - R. Shultz	90	-	-	-	-	-	-	-	-						
	AWWA Membership (6 x \$200)	1,200	-	-	-	-	-	-	-	-						
	AWWA Section Dues (6 x \$20)	120	-	-	-	-	-	-	-	-						
03-600-8605	Professional Services	54,363	5,229	5,715	375,000	4,800	6,100	5,500	6,909	7,300						
	Water Testing (\$250/Quarter)	1,000	-	-	-	-	-	-	-	-						
	Ground Tank/Water Tower Annual Inspection	1,200	-	-	-	-	-	-	-	-						
	TCEQ Water System Annual Fee	5,100	-	-	-	-	-	-	-	-						

Account Number	Account Description	FY22 Itemized Amount	Actual		Budget		Original Budget		Proposed Budget	
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23
03-600-8608	Water Purchase	2,048,770	1,587,090	1,648,960	1,779,590	1,661,600	1,675,316	1,816,640	1,875,160	1,182,589
	NTMWD (\$170,731 x 12)									
	NTMWD Overages		125,000							
	Rita Smith Elem School/Gateway Church		3,600							
			2,177,370							
03-600-8615	Utilities - Electric	38,655	45,916	43,100	40,000	40,000	43,200	30,000	28,311	70,000
	Adjust for new pump station									
03-600-8620	Utilities - Cell Phone	5,400	7,372	5,820	4,883	6,500	6,000	5,700	5,400	3,228
	Cell Phones/Aircards (\$450 x 12)									5,400
Total Services/Sundry			1,688,787	1,708,975	1,835,808	2,086,600	1,731,866	1,875,275	1,921,670	1,222,476
Capital (Items over \$5,000)										
03-600-8901	Radio/Communications		-	-	-	-	-	-	-	-
03-600-8902	Hardware/Software		-	-	-	-	-	-	-	-
03-600-8931	Building & Structures - Utilities		20,074	-	-	6,968,200	-	-	-	-
03-600-8935	Meter/Meter Boxes		-	26,092	13,943	-	15,000	21,350	47,250	27,240
	New Meters (\$350 x 125)									43,750
Total Capital			20,074	26,092	13,943	6,968,200	15,000	21,350	47,250	27,240
Total Expenditures - Water			2,359,296	2,308,248	2,465,921	9,684,985	2,364,222	2,592,925	2,674,256	1,755,625
										3,191,891

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Wastewater											
	Salary & Benefits										
03-610-8003	Hourly	15,611	15,773	16,607	16,125	15,684	16,668	17,472	11,409	21,466	
03-610-8013	Overtime	299	458	749	-	-	750	1,000	993	2,000	
03-610-8019	Medicare	230	218	231	235	219	246	268	190	340	
03-610-8023	TMRS	2,420	2,093	2,275	2,058	1,946	2,278	2,532	1,841	3,214	
03-610-8025	Health Insurance	2,847	3,380	3,940	2,715	3,472	3,942	4,798	3,129	5,082	
03-610-8027	Dental Insurance	-	284	299	-	286	316	316	208	347	
03-610-8029	Life Insurance	-	34	34	-	38	37	37	41	71	
03-610-8031	Unemployment	-	-	209	-	90	313	126	(109)	45	
	Total Salary & Benefits	21,407	22,239	24,342	21,133	21,735	24,550	26,548	17,702	32,565	
	Supplies (Items under \$5,000)										
03-610-8107	Minor Tools & Equipment	-	-	-	-	500	-	-	-	-	
	Total Supplies					500					
	Maintenance										
03-610-8402	Machinery, Tools & Equipment Maintenance	18,073	2,811	-	16,000	4,500	-	-	-	-	
03-610-8407	Plant, Towers, Wells, Pumps	-	70	-	-	10,000	2,300	2,500	-	2,500	
	Total Maintenance	18,073	2,881	-	16,000	14,500	2,300	2,500	-	2,500	
	Services/Sundry										
03-610-8609	Wastewater Treatment	356,607	343,440	313,806	325,000	315,000	368,000	368,000	167,398	410,000	
	Transportation	170,000									
	Wastewater Treatment	240,000									
		410,000									
03-610-8615	Utilities - Electric	-	2,722	2,463	-	5,000	3,000	3,000	1,061	3,000	
	Total Services/Sundry	356,607	346,162	316,270	325,000	320,000	371,000	371,000	168,459	413,000	
	Capital (Items over \$5,000)										
03-610-8902	Hardware/Software	-	-	-	-	-	-	-	-	-	
	Total Capital										
	Total Expenditures - Wastewater	396,088	371,282	340,612	362,133	356,735	397,850	400,048	186,161	448,065	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
Non-Department											
03-900-8402	Maintenance										
03-900-8402	Machinery, Tools & Equipment Maintenance										
	Postage Meter Rental	600	-	497	3,602	-	4,490	4,490	6,100	2,039	3,720
	Copier Maint Agreement (\$270 x 12 months x 50%)	1,620									
	Copier Overages	1,500									
		3,720									
	Total Maintenance		-	497	3,602	-	4,490	4,490	6,100	2,039	3,720
03-900-8605	Services/Sundry										
03-900-8605	Professional Services										
	Water System Risk & Resilience Analysis (Required every 5 years. Next one due in 2026 - \$50,000)	15,000	6,207	69,340	70,237	66,740	72,000	121,710	77,500	41,211	105,000
	Engineering Services	15,000	-								
	Audit	15,000									
	Legal Fees	75,000									
		105,000									
03-900-8701	Principal		292,761	-	-	589,747	-	-	-	-	-
03-900-8703	Interest		(27,439)	-	-	-	-	-	-	-	-
03-900-8705	Paying Agent Fee		1,748	-	-	2,500	-	-	-	-	-
	Total Services/Sundry		273,276	69,340	70,237	658,987	72,000	121,710	77,500	41,211	105,000
Transfers											
03-900-8801	Transfer to General Fund										
	G&A Expenses		-	25,000	25,000	-	25,000	25,000	25,000	-	25,000
03-900-8822	Transfer to Equipment Replacement Fund										
03-900-8828	Transfer to Technology Replacement Fund		-	25,000	25,000	-	25,000	25,000	25,000	-	25,000
03-900-8841	Transfer to Revenue Bond I&S Fund		-	-	-	-	-	-	-	-	-
	Paying Agent Fees	2,500	-	561,948	554,702	-	561,948	554,702	555,826	-	551,563
	2019 Refunding Bonds	239,363									
	2018 CO Bonds	309,700									
		551,563									
03-900-8860	Transfer to Utility Impact Fee Fund		-	961,104	-	-	961,104	-	-	-	-
	Total Transfers		-	1,573,052	604,702	-	1,573,052	604,702	610,826	-	606,563
Total Expenditures - Non-Department											
	273,276	1,642,889	678,541	658,987	1,649,542	730,902	694,426	43,250	715,283		
	Total Expenditures - Water/Wastewater Fund		3,386,074	4,322,419	3,485,074	11,037,633	4,370,499	3,721,677	3,768,730	1,985,037	4,355,239
	Total Water/Wastewater Fund Surplus/(Deficit)		1,063,422	(201,682)	213,645	(276,501)	(903,499)	(36,077)	14,120	439,995	(67,639)

Account Number	Account Description	FY22 Itemized Amount	Actual		Budget		Original Budget		Actual as of 5/31/22	Proposed Budget FY2022-23	
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21			
SOLID WASTE FUND REVENUES											
05-000-4640	Solid Waste Fee	-	425,933	458,456	-	276,528	294,800	485,690	317,912	540,000	
05-000-4642	Recycling Fee	-	-	-	-	105,600	112,464	-	-	-	
05-000-4904	Late Fees	-	-	-	-	-	-	-	383	-	
05-000-4912	Other Income	-	-	-	-	28,620	30,528	-	-	-	
Total Revenues - Solid Waste Fund			-	425,933	458,456	-	410,748	437,792	485,690	318,295	540,000
SOLID WASTE FUND EXPENDITURES											
Supplies											
05-620-8101	Office Supplies	-	-	-	-	-	-	-	-	-	
Total Supplies			-	-	-	-	-	-	-	-	
Maintenance											
05-620-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance			-	-	-	-	-	-	-	-	
Services/Sundry											
05-620-8605	Professional Services	-	384,516	409,680	-	382,128	409,680	453,915	289,712	515,000	
Garbage Collection Services			-	384,516	409,680	-	382,128	409,680	453,915	289,712	515,000
Total Services/Sundry			-	384,516	409,680	-	382,128	409,680	453,915	289,712	515,000
Transfers											
05-620-8801	Transfer to General Fund	-	22,600	22,584	-	22,600	22,584	25,000	-	25,000	
G&A Expenses			-	22,600	22,584	-	22,600	22,584	25,000	-	25,000
Total Transfers			-	22,600	22,584	-	22,600	22,584	25,000	-	25,000
Capital											
05-620-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
Total Capital			-	-	-	-	-	-	-	-	
Total Expenditures - Solid Waste			-	407,116	432,264	-	404,728	432,264	478,915	289,712	540,000
Total Solid Waste Fund Surplus/(Deficit)			-	18,817	26,192	-	6,020	5,528	6,775	28,583	-

Account Number	Account Description	FY22 Itemized Amount	Actual	Actual	Actual	Budget	Budget	Budget	Original	Actual as	Proposed
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21	Budget	Actual as of 5/31/22	Proposed Budget FY2022-23
LAW ENFORCEMENT FUND REVENUES											
21-000-4912	Other Income Awarded money from seized assets	-	678	416	-	-	-	-	-	-	-
21-000-5001	Transfer from General Fund	-	10,619	-	-	10,620	-	-	-	-	-
Total Revenues - Law Enforcement Fund		-	11,297	416	-	10,620	-	-	-	-	-
LAW ENFORCEMENT FUND EXPENDITURES											
Supplies (Items under \$5,000)											
21-220-8107	Minor Tools & Equipment	-	4,350	-	-	7,898	7,898	6,947	-	4,917	
Total Supplies		-	4,350	-	-	7,898	7,898	6,947	-	4,917	
Maintenance											
21-220-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	-
Total Maintenance		-	-	-	-	-	-	-	-	-	-
Services/Sundry											
21-220-8605	Professional Services	-	-	-	-	-	-	-	-	-	-
Total Services/Sundry		-	-	-	-	-	-	-	-	-	-
Capital (Items over \$5,000)											
21-220-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	-
Total Capital		-	-	-	-	-	-	-	-	-	-
Total Expenditures - Law Enforcement Fund		-	4,350	-	-	7,898	7,898	6,947	-	4,917	
Total Law Enforcement Fund Surplus/(Deficit)		-	6,947	416	-	2,722	(7,898)	(6,947)	-	(4,917)	

Account Number	Account Description	FY22 Itemized Amount	Actual		Budget		Original Budget		Actual as of 5/31/22	Proposed Budget FY2022-23
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21		
EQUIPMENT REPLACEMENT FUND REVENUES										
22-000-4910	Sale of City Property	-	-	26,007	-	-	-	-	-	140,000
22-000-5001	Transfer from General Fund	-	250,000	250,000	-	250,000	250,000	250,000	-	250,000
22-000-5003	Transfer from Water/Wastewater Fund	-	25,000	25,000	-	25,000	25,000	25,000	-	25,000
Total Revenues - Equipment Replacement Fund		-	275,000	301,007	-	275,000	275,000	275,000	-	415,000
EQUIPMENT REPLACEMENT FUND EXPENDITURES										
Capital (items over \$5,000)										
22-900-8902	Computer Hardware/Software	-	-	-	-	-	-	-	-	-
22-900-8903	Motor Vehicles	-	103,314	62,210	-	104,274	65,600	54,000	11,249	110,000
Enterprise Lease Payment										
22-900-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	225,000
Replace Unit #05-332 (2005 Kubota L3830 Tractor)										
Replace Unit #00-395 (2000 Canady Dump Trailer)										
Replace Unit #00-396 (Vac-Star Vac Trailer)										
22-900-8905	Instruments/Apparatus	-	-	-	-	-	-	-	-	-
Total Capital		-	103,314	62,210	-	104,274	65,600	54,000	11,249	335,000
Total Expenditures - Equipment Replacement Fund		-	103,314	62,210	-	104,274	65,600	54,000	11,249	335,000
Total Equipment Replacement Fund Surplus/(Deficit)		-	171,686	238,797	-	170,726	209,400	221,000	(11,249)	80,000

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
COURT SECURITY FUND REVENUES											
23-000-4702	Security Fee	-	3,452	4,630	-	3,000	3,300	3,800	2,921	4,200	
23-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
23-000-5001	Transfer from General Fund	-	36,910	-	-	36,910	-	-	-	-	
Total Revenues - Court Security Fund		-	40,361	4,630	-	39,910	3,300	3,800	2,921	4,200	
COURT SECURITY FUND EXPENDITURES											
	Supplies (Items under \$5,000)										
23-900-8107	Minor Tools & Equipment	2,500	-	90	-	-	2,500	2,000	1,300	-	2,500
	Police Officer Equipment										
23-900-8113	Computer Hardware/Software	-	-	-	-	2,500	1,500	1,500	-	-	
23-900-8115	Communication Supplies	-	-	-	-	-	-	-	-	-	
23-900-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	-	-	
	Total Supplies	-	90	-	-	5,000	3,500	2,800	-	2,500	
	Maintenance										
23-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
23-900-8404	Software Maintenance	-	-	-	-	-	-	-	-	-	
	Total Maintenance	-	-	-	-	-	-	-	-	-	
	Services/Sundry										
23-900-8603	Travel/Training	1,000	-	-	-	-	1,000	1,000	1,000	-	1,000
	Bailiff Training										
23-900-8604	Associations	-	-	-	-	-	-	-	-	-	
23-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
	Total Services/Sundry	-	-	-	-	-	1,000	1,000	1,000	-	1,000
	Capital (Items over \$5,000)										
23-900-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
23-900-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
	Total Capital	-	-	-	-	-	-	-	-	-	
Total Expenditures - Court Security Fund		-	90	-	-	6,000	4,500	3,800	-	3,500	
Total Court Security Fund Surplus/(Deficit)		-	40,271	4,630	-	33,910	(1,200)	-	2,921	700	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
	COURT TECHNOLOGY FUND REVENUES										
24-000-4704	Technology Fee	-	3,465	3,889	-	3,500	3,600	3,600	2,392	4,200	
24-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
24-000-5001	Transfer from General Fund	-	7,554	-	-	7,555	-	-	-	-	
Total Revenues - Court Technology Fund		-	11,019	3,889	-	11,055	3,600	3,600	2,392	4,200	
	COURT TECHNOLOGY FUND EXPENDITURES										
	Supplies (items under \$5,000)										
24-900-8101	Office Supplies	200	-	142	-	-	200	200	200	142	200
	Thermal Paper for ticket writers										
24-900-8107	Minor Tools & Equipment	-	270	-	-	3,000	3,000	-	-	-	
24-900-8113	Computer Hardware/Software	-	1,229	-	-	-	-	-	-	270	-
24-900-8115	Communication Supplies	-	-	-	-	-	-	-	-	-	
24-900-8116	Furniture, Fixture & Office Equipment	-	-	-	-	-	-	-	-	-	
Total Supplies		-	1,641	-	-	3,200	3,200	200	412	200	
	Maintenance										
24-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
24-900-8404	Software Maintenance	2,750	-	2,116	4,554	-	5,100	5,100	2,500	2,597	2,750
	Tyler - Ticket Writers Maint (BRAZOS)										
Total Maintenance		-	2,116	4,554	-	5,100	5,100	2,500	2,597	2,750	
	Services/Sundry										
24-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
	Capital (items over \$5,000)										
24-900-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
24-900-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	-	-	-	-	-	
Total Expenditures - Court Technology Fund		-	3,757	4,554	-	8,300	8,300	2,700	3,009	2,950	
Total Court Technology Fund Surplus/(Deficit)		-	7,262	(665)	-	2,755	(4,700)	900	(616)	1,250	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
CHILD SAFETY FUND REVENUES											
25-000-4706	Child Safety Fee	-	5,357	5,927	-	2,600	5,000	5,000	4,473	6,000	
25-000-4912	Other Income	-	-	-	-	-	-	-	-	-	
Total Revenues - Child Safety Fund		-	5,357	5,927	-	2,600	5,000	5,000	4,473	6,000	
CHILD SAFETY FUND EXPENDITURES											
Supplies (items under \$5,000)											
25-900-8107	Minor Tools & Equipment	-	1,600	-	-	5,200	5,000	5,000	-	6,000	
25-900-8113	Computer Hardware/Software	-	-	-	-	-	-	-	-	-	
25-900-8115	Communication Supplies	-	-	-	-	-	-	-	-	-	
Total Supplies		-	1,600	-	-	5,200	5,000	5,000	-	6,000	
Maintenance											
25-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	8,700	-
25-900-8404	Software Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance		-	-	-	-	-	-	-	-	8,700	-
Services/Sundry											
25-900-8603	Travel/Training	-	-	-	-	-	-	-	-	-	
25-900-8604	Associations	-	-	-	-	-	-	-	-	-	
25-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (items over \$5,000)											
25-900-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
25-900-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	-	-	-	-	-	
Total Expenditures - Child Safety Fund		-	1,600	-	-	5,200	5,000	5,000	8,700	6,000	
Total Child Safety Fund Surplus/(Deficit)		-	3,758	5,927	-	(2,600)	-	-	(4,227)	-	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
POLICE DONATIONS FUND REVENUES											
26-000-4900	Donations	-	220	2,000	-	-	250	1,000	125	1,000	-
26-000-4912	Other Income	-	-	-	-	-	-	-	-	-	-
26-000-5001	Transfer from General Fund	-	-	8,505	-	-	-	-	-	-	-
Total Revenues - Police Donations Fund		-	220	10,505	-	-	250	1,000	125	1,000	
POLICE DONATIONS FUND EXPENDITURES											
	Supplies (Items under \$5,000)										
26-230-8107	Minor Tools & Equipment	-	-	4,096	-	6,780	8,505	2,500	-	2,500	
	Total Supplies	-	-	4,096	-	6,780	8,505	2,500	-	2,500	
	Maintenance										
26-230-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	-
	Total Maintenance	-	-	-	-	-	-	-	-	-	-
	Services/Sundry										
26-230-8605	Professional Services	-	-	-	-	-	-	-	-	-	-
	Total Services/Sundry	-	-	-	-	-	-	-	-	-	-
	Capital (Items over \$5,000)										
26-230-8904	Machines, Tools & Implements	-	-	-	-	-	-	-	-	-	-
	Total Capital	-	-	-	-	-	-	-	-	-	-
Total Expenditures - Police Donations Fund		-	-	4,096	-	6,780	8,505	2,500	-	2,500	
Total Police Donations Fund Surplus/(Deficit)		-	220	6,409	-	(6,780)	(8,255)	(1,500)	125	(1,500)	

Account Number	Account Description	FY22 Itemized Amount	Actual	Actual	Actual	Budget	Budget	Budget	Original Budget	Actual as of 5/31/22	Proposed Budget
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	
FIRE DONATIONS FUND REVENUES											
27-000-4800	Interest	221	586	542	-	180	180	150	-	150	
27-000-4900	Donations	500	12,291	2,600	-	-	2,000	2,000	305	2,000	
27-000-4912	Other Income	1,140	225	-	-	-	-	-	-	-	
Total Revenues - Fire Donations Fund		1,861	13,102	3,142	-	180	2,180	2,150	305	2,150	
FIRE DONATIONS FUND EXPENDITURES											
Supplies (items under \$5,000)											
27-280-8103	Food	-	115	-	-	-	-	-	-	-	
27-280-8104	Uniforms	1,577	-	-	-	10,000	10,000	-	-	-	
27-280-8105	Protective Clothing	16,178	-	-	-	14,200	14,200	14,200	-	14,200	
Replacement Bunker Gear (3 x \$3,400)											
Replacement (5) Helmets, hoods, boots & gloves											
27-280-8107	Minor Tools & Equipment	10,200	-	-	-	-	-	-	-	-	
27-280-8113	Computer Hardware/Software	4,000	-	-	-	-	-	-	-	-	
27-280-8116	Furniture, Fixture & Office Equipment	14,200	-	-	-	-	-	-	-	-	
Total Supplies		17,755	3,835	10	-	34,200	29,200	19,200	-	19,200	
Maintenance											
27-280-8402	Machinery, Tools & Equipment Maintenance	-	-	12,183	-	10,000	12,200	5,000	-	5,000	
27-280-8404	Software Maintenance	1,275	-	-	-	-	-	-	-	-	
Total Maintenance		1,275	-	12,183	-	10,000	12,200	5,000	-	5,000	
Services/Sundry											
27-280-8603	Travel/Training	-	-	-	-	-	-	-	-	-	
27-280-8604	Associations	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (items over \$5,000)											
27-280-8901	Radio/Communications	-	-	-	-	-	-	-	-	-	
27-280-8904	Machines, Tools & Implements	9,000	-	-	-	-	-	-	-	-	
Replace SCBA Units (Over 10 yrs old)											
Stairmaster		-	-	-	-	-	-	-	-	-	
Fire Hose Replacement	28,000	-	-	-	-	-	-	-	-	-	
LifePak 15 (PWC Donation FY21-22)	10,000	-	-	-	-	-	-	-	-	-	
Fire Hose Replacement	2,000	-	-	-	-	-	-	-	-	-	
Total Capital		49,000	-	39,177	16,483	-	50,000	22,800	30,000	22,123	49,000
Total Expenditures - Fire Donations Fund		19,030	43,012	28,676	-	102,200	64,200	54,200	22,123	73,200	
Total Fire Donations Fund Surplus/(Deficit)		(17,169)	(29,909)	(25,534)	-	(102,020)	(62,020)	(52,050)	(21,818)	(71,050)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
TECHNOLOGY REPLACEMENT FUND REVENUES											
28-000-4910	Sale of City Property		-	-	-	-	-	-	-	-	-
28-000-5001	Transfer from General Fund		-	-	-	-	-	-	50,000	-	50,000
28-000-5003	Transfer from Water/Wastewater Fund		-	-	-	-	-	-	5,000	-	5,000
Total Revenues - Equipment Replacement Fund			-	-	-	-	-	-	55,000	-	55,000
TECHNOLOGY REPLACEMENT FUND EXPENDITURES											
	Capital (items over \$5,000)										
28-900-8902	Computer Hardware/Software	43,000	-	-	-	-	-	-	55,000	19,419	55,000
	Radio Replacements - As Needed										
	Replace PD Copier	12,000									
		55,000									
Total Capital			-	-	-	-	-	-	55,000	19,419	55,000
Total Expenditures - Technology Replacement Fund			-	-	-	-	-	-	55,000	19,419	55,000
Total Technology Replacement Fund Surplus/(Deficit)			-	-	-	-	-	-	-	(19,419)	-

Account Number	Account Description	FY22 Itemized Amount	Actual	Actual	Actual	Budget	Budget	Budget	Original Budget	Actual as of 5/31/22	Proposed Budget
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	
PARKS FUND REVENUES											
29-000-4900	Donations		-	500	750	-	-	5,000	5,000	1,000	5,000
29-000-4912	Other Income		-	-	-	-	-	-	-	-	-
29-000-5001	Transfer from General Fund		-	-	5,000	-	-	5,000	2,500	-	2,500
Total Revenues - Parks Fund			-	500	5,750	-	-	10,000	7,500	1,000	7,500
PARKS FUND EXPENDITURES											
	Supplies (items under \$5,000)										
29-320-8103	Food		-	-	-	-	-	300	300	-	300
29-320-8107	Minor Tools & Equipment		-	-	-	-	-	-	-	-	14,000
	Park Benches, etc (PWC Donation FY21-22)										
		14,000									
Total Supplies			-	-	-	-	-	300	300	-	14,300
	Maintenance										
29-320-8405	Land Maintenance										
	Preserve/Monument Maintenance	500									
	Preserve/Monument Improvements	500									
		1,000									
Total Maintenance			-	-	-	-	-	1,000	1,000	-	1,000
	Services/Sundry										
29-320-8604	Associations										
	Keep Texas Beautiful	200									
29-320-8622	Special Events										
	Boy Scouts Projects	1,000									
	City Events	5,000									
		6,000									
Total Services/Sundry			-	-	2,175	-	-	8,700	6,200	5,297	6,200
	Capital (items over \$5,000)										
29-320-8904	Machines, Tools & Implements										
		-	-	-	-	-	-	-	-	-	-
Total Capital			-	-	-	-	-	-	-	-	-
Total Expenditures - Parks Fund			-	-	2,175	-	-	10,000	7,500	5,297	21,500
Total Parks Fund Surplus/(Deficit)			-	500	3,575	-	-	-	-	(4,297)	(14,000)

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
GENERAL OBLIGATION DEBT SERVICE FUND REVENUES											
40-000-4100	Property Tax - Current (\$1,458,020,342/100 x 0.028152 x 99%)	406,357	498,761	499,654	407,971	501,065	493,105	402,066	415,389	411,957	406,357
40-000-4102	Property Tax - Delinquent (\$1,229,947,992/100 x 0.034114 x 1%)	4,196	1,722	5,676	1,559	13,000	4,907	4,981	4,102	11,898	4,196
40-000-4104	Penalty & Interest		1,889	2,348	1,622	4,800	-	2,000	1,500	2,824	3,000
40-000-4912	Other Income		-	951	8,442	-	-	-	-	-	-
Total Revenues - Water/Wastewater Fund			502,372	508,630	419,595	518,865	498,012	409,047	420,991	426,678	413,553
GENERAL OBLIGATION DEBT SERVICE FUND EXPENDITURES											
40-900-8701	Principal 2019 Refunding Bonds (51.7%) 2015 CO - Streets (100%)	235,235	418,015	385,235	369,725	501,065	385,235	369,725	379,895	379,895	390,235
40-900-8703	Interest 2019 Refunding Bonds (51.7%) 2015 CO - Streets (100%)	390,235	82,994	46,112	49,222	-	112,853	49,284	39,428	22,210	29,286
40-900-8705	Paying Agent Fees	29,286	-	21	129	-	1,500	1,500	1,500	-	500
Total Expenditures - GO Debt Service Fund			501,009	431,367	419,076	501,065	499,588	420,509	420,823	402,105	420,021
Total GO Debt Service Fund Surplus/(Deficit)			1,363	77,262	518	17,800	(1,576)	(11,462)	168	24,573	(6,468)

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
REVENUE BOND I&S FUND REVENUES											
41-000-5003	Transfer from Water/Wastewater Fund		-	561,948	554,702	-	561,948	554,702	555,826	-	551,563
Total Revenues - Revenue Bond I&S Fund			-	561,948	554,702	-	561,948	554,702	555,826	-	551,563
REVENUE BOND I&S FUND EXPENDITURES											
41-900-8701	Principal										
	2019 Refunding Bonds (48.3%)	219,765	-	294,765	285,275	-	294,765	285,275	295,105	295,105	299,765
	2018 CO - Bonds (100%)	80,000									
		299,765									
41-900-8703	Interest										
	2019 Refunding Bonds (48.3%)	19,598	-	263,049	266,970	-	264,683	266,927	258,221	131,324	249,298
	2018 CO - Bonds (100%)	229,700									
		249,298									
41-900-8705	Paying Agent Fees		-	369	471	-	2,500	2,500	2,500	125	2,500
Total Expenditures - Revenue Bond I&S Fund			-	558,183	552,716	-	561,948	554,702	555,826	426,554	551,563
Total Revenue Bond I&S Fund Surplus/(Deficit)			-	3,765	1,986	-	-	-	-	(426,554)	-

Account Number	Account Description	FY22 Itemized Amount	Actual	Actual	Actual	Budget	Budget	Budget	Original Budget	Actual as of 5/31/22	Proposed Budget
			FY2018-19	FY2019-20	FY2020-21	FY2018-19	FY2019-20	FY2020-21	FY2021-22	FY2022-23	
UTILITY IMPACT FEE FUND REVENUES											
60-000-4628	Utility Impact Fee	-	322,994	370,261	-	150,000	200,000	200,000	149,680	200,000	
60-000-5003	Transfer from Water/Wastewater Fund	-	961,104	-	-	-	-	-	-	-	
Total Revenues - Utility Impact Fee Fund		-	1,284,098	370,261	-	150,000	200,000	200,000	149,680	200,000	
UTILITY IMPACT FEE FUND EXPENDITURES											
Maintenance											
60-900-8402	Machinery, Tools & Equipment Maintenance	-	-	-	-	-	-	-	-	-	
Total Maintenance		-	-	-	-	-	-	-	-	-	
Services/Sundry											
60-900-8605	Professional Services	-	-	-	-	-	-	-	-	-	
Total Services/Sundry		-	-	-	-	-	-	-	-	-	
Capital (Items over \$5,000)											
60-900-8931	Buildings & Structures - Utility Construction	-	-	-	-	150,000	200,000	-	-	-	
60-900-8933	Buildings & Structures - Water Mains	-	-	-	-	-	-	-	-	-	
60-900-8934	Buildings & Structures - Wells/Pumps	-	-	-	-	-	-	-	-	-	
60-900-8936	Buildings & Structures - Hydrants/Valves	-	-	-	-	-	-	-	-	-	
Total Capital		-	-	-	-	150,000	200,000	-	-	-	
Total Expenditures - Utility Impact Fee Fund		-	-	-	-	150,000	200,000	-	-	-	
Total Utility Impact Fee Fund Surplus/(Deficit)		-	1,284,098	370,261	-	-	-	200,000	149,680	200,000	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
	STREET CONSTRUCTION FUND REVENUES										
61-000-4912	Other Income	-	-	-	-	-	-	-	-	-	-
61-000-4940	Bond Proceeds	-	-	-	-	-	-	-	-	-	-
61-000-5001	Transfer from General Fund	-	400,000	400,000	-	400,000	400,000	500,000	-	500,000	
	Total Revenues - Street Construction Fund	-	400,000	400,000	-	400,000	400,000	500,000	-	500,000	
	STREET CONSTRUCTION FUND EXPENDITURES										
	Maintenance										
61-900-8414	Maint-Streets & Alleys	-	1,264	4,039	-	-	50,000	50,000	588	50,000	
	Total Maintenance	-	1,264	4,039	-	-	50,000	50,000	588	50,000	
	Services/Sundry										
61-900-8605	Professional Services	-	2,244	31,241	-	-	50,000	100,000	-	100,000	
	Total Services/Sundry	-	2,244	31,241	-	-	50,000	100,000	-	100,000	
	Capital (items over \$5,000)										
61-900-8932	Buildings & Structures - Streets & Alleys	-	4,948	291,596	-	400,000	300,000	500,000	-	500,000	
	Total Capital	-	4,948	291,596	-	400,000	300,000	500,000	-	500,000	
	Total Expenditures - Street Construction Fund	-	8,456	326,877	-	400,000	400,000	650,000	588	650,000	
	Total Street Construction Fund Surplus/(Deficit)	-	391,544	73,123	-	-	-	(150,000)	(588)	(150,000)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
UTILITY CONSTRUCTION FUND REVENUES											
62-000-4530	State Grant TxDOT - Parker Rd Utility Relocate	-	-	-	-	100,000	100,000	-	-	-	-
62-000-4800	Interest	-	65,726	2,830	-	150,000	50,000	-	3,165	10,000	
62-000-4940	Bond Proceeds	-	-	-	-	-	-	-	-	-	
62-000-5003	Transfer from Water/Wastewater Fund	-	-	-	-	-	-	-	-	-	
Total Revenues - Utility Construction Fund		-	65,726	2,830	-	250,000	150,000	-	3,165	10,000	
UTILITY CONSTRUCTION FUND EXPENDITURES											
62-900-8605	Services/Sundry Professional Services Engineering Fees	-	103,250	103,444	-	150,000	150,000	50,000	7,784	50,000	
	Total Services/Sundry	-	103,250		-	150,000	150,000	50,000	7,784	50,000	
62-900-8931	Capital (items over \$5,000) Buildings & Structures - Utility Construction New Pump Station	-	247,413	3,242,840	-	6,500,000	6,500,000	3,500,000	941,247	1,500,000	
	Total Capital	-	247,413	3,242,840	-	6,500,000	6,500,000	3,500,000	941,247	1,500,000	
Total Expenditures - Utility Construction Fund		-	350,663	3,242,840	-	6,650,000	6,650,000	3,550,000	949,030	1,550,000	
Total Utility Construction Fund Surplus/(Deficit)		-	(284,938)	(3,240,009)	-	(6,400,000)	(6,500,000)	(3,550,000)	(945,865)	(1,540,000)	

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
DRAINAGE IMPROVEMENT FUND REVENUES											
63-000-4912	Other Income	-	-	-	-	-	-	-	-	-	-
63-000-4940	Bond Proceeds	-	-	-	-	-	-	-	-	-	-
63-000-5001	Transfer from General Fund	-	100,000	100,000	-	100,000	100,000	100,000	-	95,000	
Total Revenues - Drainage Improvement Fund			-	100,000	100,000	-	100,000	100,000	100,000	-	95,000
DRAINAGE IMPROVEMENT FUND EXPENDITURES											
Services/Sundry											
63-900-8605	Professional Services	-	56,872	2,126	-	100,000	100,000	100,000	-	95,000	
Total Services/Sundry			-	56,872	2,126	-	100,000	100,000	100,000	-	95,000
Capital (Items over \$5,000)											
63-900-8938	Buildings & Structures - Other	-	-	-	-	-	-	-	-	-	-
Total Capital			-	-	-						
Total Expenditures - Drainage Improvement Fund			-	56,872	2,126	-	100,000	100,000	100,000	-	95,000
Total Drainage Improvement Fund Surplus/(Deficit)			-	43,128	97,874	-	-	-	-	-	-

Account Number	Account Description	FY22 Itemized Amount	Actual FY2018-19	Actual FY2019-20	Actual FY2020-21	Budget FY2018-19	Budget FY2019-20	Budget FY2020-21	Original Budget FY2021-22	Actual as of 5/31/22	Proposed Budget FY2022-23
FACILITIES IMPROVEMENT FUND REVENUES											
65-000-4912	Other Income	-	-	-	-	-	-	-	-	-	-
65-000-4940	Bond Proceeds	-	-	-	-	-	-	-	-	-	-
65-000-5001	Transfer from General Fund	-	125,000	350,000	-	125,000	350,000	350,000	-	300,000	
Total Revenues - Facilities Improvement Fund		-	125,000	350,000	-	125,000	350,000	350,000	-	300,000	
FACILITIES IMPROVEMENT FUND EXPENDITURES											
Services/Sundry											
65-900-8605	Professional Services	-	53,787	50,485	-	-	350,000	350,000	9,839	300,000	
Total Services/Sundry		-	53,787	50,485	-	-	350,000	350,000	9,839	300,000	
Capital (Items over \$5,000)											
65-900-8930	Buildings & Structures - Buildings	-	-	57	-	-	-	-	-	-	-
Total Capital		-	-	57	-	-	-	-	-	-	-
Total Expenditures - Facilities Improvement Fund		-	53,787	50,541	-	-	350,000	350,000	9,839	300,000	
Total Facilities Improvement Fund Surplus/(Deficit)		-	71,213	299,459	-	125,000	-	-	(9,839)	-	

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Parker	972-442-6811
Taxing Unit Name	Phone (area code and number)
5700 E. Parker Road, Parker, TX 75002	www.parkertexas.us
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

GENERAL INFORMATION: Tax Code Section 26.04(c) requires an officer or employee designated by the governing body to calculate the no-new-revenue (NNR) tax rate and voter-approval tax rate for the taxing unit. These tax rates are expressed in dollars per \$100 of taxable value calculated. The calculation process starts after the chief appraiser delivers to the taxing unit the certified appraisal roll and the estimated values of properties under protest. The designated officer or employee shall certify that the officer or employee has accurately calculated the tax rates and used values shown for the certified appraisal roll or certified estimate. The officer or employee submits the rates to the governing body by Aug. 7 or as soon thereafter as practicable.

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

Water districts as defined under Water Code Section 49.001(1) do not use this form, but instead use Comptroller Form 50-858 *Water District Voter-Approval Tax Rate Worksheet for Low Tax Rate and Developing Districts* or Comptroller Form 50-860 *Developed Water District Voter-Approval Tax Rate Worksheet*.

The Comptroller's office provides this worksheet to assist taxing units in determining tax rates. The information provided in this worksheet is offered as technical assistance and not legal advice. Taxing units should consult legal counsel for interpretations of law regarding tax rate preparation and adoption.

SECTION 1: No-New-Revenue Tax Rate

The NNR tax rate enables the public to evaluate the relationship between taxes for the prior year and for the current year based on a tax rate that would produce the same amount of taxes (no new taxes) if applied to the same properties that are taxed in both years. When appraisal values increase, the NNR tax rate should decrease.

The NNR tax rate for a county is the sum of the NNR tax rates calculated for each type of tax the county levies.

While uncommon, it is possible for a taxing unit to provide an exemption for only maintenance and operations taxes. In this case, the taxing unit will need to calculate the NNR tax rate separately for the maintenance and operations tax and the debt tax, then add the two components together.

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,224,975,036
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 0
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,224,975,036
4.	2021 total adopted tax rate.	\$ 0.365984 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. <ul style="list-style-type: none"> A. Original 2021 ARB values: B. 2021 values resulting from final court decisions: C. 2021 value loss. Subtract B from A.³ 	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. <ul style="list-style-type: none"> A. 2021 ARB certified value: B. 2021 disputed value: C. 2021 undisputed value. Subtract B from A.⁴ 	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,224,975,036
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. <ul style="list-style-type: none"> A. Absolute exemptions. Use 2021 market value:..... \$ 24,694 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 2,889,843 C. Value loss. Add A and B.⁶ 	\$ 2,914,537
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. <ul style="list-style-type: none"> A. 2021 market value:..... \$ 0 B. 2022 productivity or special appraised value:..... - \$ 0 C. Value loss. Subtract B from A.⁷ 	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,914,537
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,222,060,499
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 4,472,545
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 2,250
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,474,795
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ <ul style="list-style-type: none"> A. Certified values:..... \$ 1,390,716,770 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below.¹² E. Total 2022 value. Add A and B, then subtract C and D. 	\$ 1,390,716,770

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>67,303,572</u> B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u> C. Total value under protest or not certified. Add A and B. \$ <u>67,303,572</u>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶ \$ <u>0</u>	
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷ \$ <u>1,458,020,342</u>	
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸ \$ <u>0</u>	
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹ \$ <u>60,089,778</u>	
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23. \$ <u>60,089,778</u>	
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21. \$ <u>1,397,930,564</u>	
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰ \$ <u>0.320101/\$100</u>	
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹ \$ <u>/\$100</u>	

SECTION 2: Voter-Approval Tax Rate

The voter-approval tax rate is the highest tax rate that a taxing unit may adopt without holding an election to seek voter approval of the rate. The voter-approval tax rate is split into two separate rates:

- Maintenance and Operations (M&O) Tax Rate:** The M&O portion is the tax rate that is needed to raise the same amount of taxes that the taxing unit levied in the prior year plus the applicable percentage allowed by law. This rate accounts for such things as salaries, utilities and day-to-day operations.
- Debt Rate:** The debt rate includes the debt service necessary to pay the taxing unit's debt payments in the coming year. This rate accounts for principal and interest on bonds and other debt secured by property tax revenue.

The voter-approval tax rate for a county is the sum of the voter-approval tax rates calculated for each type of tax the county levies. In most cases the voter-approval tax rate exceeds the no-new-revenue tax rate, but occasionally decreases in a taxing unit's debt service will cause the NNR tax rate to be higher than the voter-approval tax rate.

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate. \$ <u>0.331870/\$100</u>	
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> . \$ <u>1,224,975,036</u>	

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 4,065,324
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 2,014	
	B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0	
	C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0	
	D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 2,014	
	E. Add Line 30 to 31D. \$ 4,067,338	
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> \$ 1,397,930,564	
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100. \$ 0.290954 /\$100	
34.	Rate adjustment for state criminal justice mandate. ²³	
	A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0	
	B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100	
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0	
	B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0	
	C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000 /\$100	
	D. Enter the rate calculated in C. If not applicable, enter 0. \$ 0 /\$100	

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation.²⁵ <ol style="list-style-type: none"> <li data-bbox="164 181 1095 276">2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose <li data-bbox="164 287 1095 382">2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. <li data-bbox="164 392 1095 424">Subtract B from A and divide by Line 32 and multiply by \$100..... <li data-bbox="164 435 1095 466">Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... <li data-bbox="164 477 1095 508">Enter the lesser of C and D. If not applicable, enter 0. 	\$ _____ 0 \$ _____ 0 \$ _____ 0 /\$100 \$ _____ 0 /\$100 \$ _____ 0 /\$100
37.	Rate adjustment for county hospital expenditures.²⁶ <ol style="list-style-type: none"> <li data-bbox="164 582 1095 667">2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. <li data-bbox="164 688 1095 772">2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021. <li data-bbox="164 783 1095 815">Subtract B from A and divide by Line 32 and multiply by \$100..... <li data-bbox="164 825 1095 857">Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... <li data-bbox="164 868 1095 899">Enter the lesser of C and D, if applicable. If not applicable, enter 0. 	\$ _____ 0 \$ _____ 0 \$ _____ 0 /\$100 \$ _____ 0 /\$100 \$ _____ 0 /\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. <ol style="list-style-type: none"> <li data-bbox="164 1036 1095 1089">Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year <li data-bbox="164 1110 1095 1163">Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... <li data-bbox="164 1184 1095 1216">Subtract B from A and divide by Line 32 and multiply by \$100 <li data-bbox="164 1237 1095 1269">Enter the rate calculated in C. If not applicable, enter 0. 	\$ _____ 0 \$ _____ 0 \$ _____ 0 /\$100 \$ _____ 0 /\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.290954 /\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero. <ol style="list-style-type: none"> <li data-bbox="164 1459 1095 1543">Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent <li data-bbox="164 1564 1095 1596">Divide Line 40A by Line 32 and multiply by \$100 <li data-bbox="164 1617 1095 1649">Add Line 40B to Line 39. 	\$ _____ 0 \$ _____ 0 /\$100 \$ 0.290954 /\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.301137 /\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ 0 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.²⁸</p> <p>Enter debt amount \$ 419,521</p> <p>B. Subtract unencumbered fund amount used to reduce total debt. − \$ 0</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) − \$ 0</p> <p>D. Subtract amount paid from other resources − \$ 0</p> <p>E. Adjusted debt. Subtract B, C and D from A. \$ 419,521</p>	
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 8,439
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 411,082
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector.³⁰ 100.00 %</p> <p>B. Enter the 2021 actual collection rate. 103.85 %</p> <p>C. Enter the 2020 actual collection rate. 100.15 %</p> <p>D. Enter the 2019 actual collection rate. 104.99 %</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹ 100.15 %</p>	
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 410,466
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,458,020,342
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.028152 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.329289 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ /\$100

²⁷ Tex. Tax Code § 26.042(a)²⁸ Tex. Tax Code § 26.012(7)²⁹ Tex. Tax Code § 26.012(10) and 26.04(b)³⁰ Tex. Tax Code § 26.04(b)³¹ Tex. Tax Code §§ 26.04(h), (h-1) and (h-2)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0 /\$100

SECTION 3: NNR Tax Rate and Voter-Approval Tax Rate Adjustments for Additional Sales Tax to Reduce Property Taxes

Cities, counties and hospital districts may levy a sales tax specifically to reduce property taxes. Local voters by election must approve imposing or abolishing the additional sales tax. If approved, the taxing unit must reduce its NNR and voter-approval tax rates to offset the expected sales tax revenue.

This section should only be completed by a county, city or hospital district that is required to adjust its NNR tax rate and/or voter-approval tax rate because it adopted the additional sales tax.

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,458,020,342
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.320101 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.320101 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.329289 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.329289 /\$100

SECTION 4: Voter-Approval Tax Rate Adjustment for Pollution Control

A taxing unit may raise its rate for M&O funds used to pay for a facility, device or method for the control of air, water or land pollution. This includes any land, structure, building, installation, excavation, machinery, equipment or device that is used, constructed, acquired or installed wholly or partly to meet or exceed pollution control requirements. The taxing unit's expenses are those necessary to meet the requirements of a permit issued by the Texas Commission on Environmental Quality (TCEQ). The taxing unit must provide the tax assessor with a copy of the TCEQ letter of determination that states the portion of the cost of the installation for pollution control.

This section should only be completed by a taxing unit that uses M&O funds to pay for a facility, device or method for the control of air, water or land pollution.

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,458,020,342
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.329289 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

SECTION 5: Voter-Approval Tax Rate Adjustment for Unused Increment Rate

The unused increment rate is the rate equal to the difference between the adopted tax rate and voter-approval tax rate before the unused increment rate for the prior three years.³⁹ In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

The difference between the adopted tax rate and voter-approval tax rate is considered zero in the following scenarios:

- a tax year before 2020;⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit.⁴³

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0</u> /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0</u> /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ <u>0</u> /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ <u>0</u> /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.329289</u> /\$100

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴⁴

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴⁵

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.290954</u> /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,458,020,342</u>
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.034293</u> /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.028152</u> /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ <u>0.353399</u> /\$100

SECTION 7: Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate

In the tax year after the end of the disaster calculation time period detailed in Tax Code Section 26.042(a), a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a disaster must calculate its emergency revenue rate and reduce its voter-approval tax rate for that year.⁴⁶

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year.⁴⁷

This section will apply to a taxing unit other than a special taxing unit that:

- directed the designated officer or employee to calculate the voter-approval tax rate of the taxing unit in the manner provided for a special taxing unit in the prior year; and
- the current year is the first tax year in which the total taxable value of property taxable by the taxing unit as shown on the appraisal roll for the taxing unit submitted by the assessor for the taxing unit to the governing body exceeds the total taxable value of property taxable by the taxing unit on January 1 of the tax year in which the disaster occurred or the disaster occurred four years ago.

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

⁴¹ Tex. Tax Code §§ 26.0501(a) and (c)

⁴² Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2022

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

This section will apply to a taxing unit in a disaster area that adopted a tax rate greater than its voter-approval tax rate without holding an election in the prior year.

Note: This section does not apply if a taxing unit is continuing to calculate its voter-approval tax rate in the manner provided for a special taxing unit because it is still within the disaster calculation time period detailed in Tax Code Section 26.042(a) because it has not met the conditions in Tax Code Section 26.042(a)(1) or (2).

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.365984</u> /\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0</u> /\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ <u>0.365984</u> /\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,222,060,499</u>
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>4,472,545</u>
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,397,930,564</u>
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ <u>0</u> /\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.329289</u> /\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. \$ 0.320101 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26

Voter-approval tax rate. \$ 0.329289 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: 49

De minimis rate. \$ 0.353399 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

Enter the name of the person preparing the tax rate as authorized by the governing body of the taxing unit. By signing below, you certify that you are the designated officer or employee of the taxing unit and have accurately calculated the tax rates using values that are the same as the values shown in the taxing unit's certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code.⁵⁰

print here 

Jayna Dean

Printed Name of Taxing Unit Representative

sign here 

Jayna Dean

Taxing Unit Representative

7/26/2022

Date

⁴⁸ Tex. Tax. Code §26.042(c)

⁴⁹ Tex. Tax. Code §26.042(b)

⁵⁰ Tex. Tax. Code §§ 26.04(c-2) and (d-2)