



ANNUAL MUNICIPAL BUDGETS FISCAL YEAR 2021 – 2022

City Council

Mayor	Rhonda Stell
Mayor Pro-Tempore	Clayton Young
Councilperson	Teresa Babb
Councilperson	Shelton Coleman
Councilperson	Stephanie Fisher
Councilperson	Gayla Guthrie

City Staff

Ross Allen	Chief of Police
Patricia "Trish" Mikla	Court Clerk
Rick Schroder	Chief Admin. Officer / City Secretary
Brent "BJ" Sultemeier	Public Works Director
Whitney Walston	Dep. City Secretary



CITY OF JOHNSON CITY

Fiscal Year 2021 - 2022

Budget Cover Page

This budget will raise more total property taxes than last year's budget by an amount of \$12,577 or 1.5%, and of that amount \$9,522 is tax revenue to be raised from new property added to the tax roll this year.

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

- FOR:**
- AGAINST:**
- PRESENT and not voting:**
- ABSENT:**

Property Tax Rate Comparison:

	2021-2022	2020-2021
Property Tax Rate:	\$0.3990/100	\$0.3990/100
No-New-Revenue Tax Rate:	\$0.3747/100	\$0.4077/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.3662/100	\$0.3679/100
Voter-Approval Tax Rate:	\$0.3995/100	\$0.3990/100
De Minimis Tax Rate:	N/a	N/a
Debt Tax Rate:	\$0.1005/100	\$0.0881/100

Total debt obligation for the CITY OF JOHNSON CITY secured by property taxes: \$2,002,880.50 (as of 9/30/2020)

City of Johnson City, Texas
Municipal Budgets
FY 2021 - 2022
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BUDGET MESSAGE



August 3, 2021

City Council
City of Johnson City
303 East Pecan Drive
Johnson City, Texas 78636

Re: Proposed Fiscal Year Ending (FYE) 2022 Municipal Budgets

Honorable Members of the Johnson City City Council:

In accordance with Chapter 102 *Municipal Budget* of the Texas Local Government Code, the Mayor serves as the Budget Officer for the City and, as such, is responsible for annually preparing and presenting to City Council a balanced municipal budget. I am delighted to present the proposed FYE 2022 Municipal Budgets for your consideration and approval. As required by State Law, the presented General Fund Budget is balanced.

The Texas Municipal League's *Handbook for Mayors and Councilmembers* summarizes the budget process and its impact on the community perfectly. "For many councilmembers," it states, "budgeting represents the most wretched and tiresome aspect of city government. Budgeting begins amid cries from some citizens for 'tax relief' and demands from others that their 'essential' programs be funded. Upon its adoption, the budget is dismissed with a sigh:

'Now that that dreadful chore is behind us, we can get on with the 'fun' part of the city's business.'"

The *Handbook* asserts that "financial management is indeed unglamorous, and budgets are poor leisure reading. However, it is also true that among all the functions performed by the city council, budgeting is the most important...The council can use the budget to restore an ailing municipal government to financial health, or misuse it to drive a healthy government to insolvency. It can be used to nurture community development or freeze growth...It is, in the words of one mayor, 'the World Series of municipal government.'"

Budget Strategy

City Staff and I approached budget preparation with a desire to increase municipal services in several functional areas, while also controlling City expenditures. The Budgets, for example, add

two (2) new staff members in the Police Department: one (1) police officer and one (1) dual position whereby the individual will oversee Code Enforcement and Animal Control and, if required, serve as a stand-in police officer for patrol.

The Budgets also include a 4.4% cost of living / merit increase in salaries City-wide; this increase is based on the United States Department of Labor’s Bureau of Labor Statistics’ *April Consumer Price Index for All Urban Consumers for All Items within the South*. The salary adjustment is intended for existing, full-time employees and shall be distributed at the discretion of the Department Head based upon employee performance and merit.

General and Water & Wastewater Utility Funds’ revenues are expected to reach approximately \$2.55 Million in FYE 2022. Total salary and benefit expenditures across both Funds are estimated at \$1.22 Million, or 47.72% of both Fund Budgets. We will continue to endeavor to keep City salary and benefit expenditures at or below 50% of both Fund Budgets.

The proposed FYE 2022 Municipal Budgets include enhancements in the following:

- Code Enforcement & Animal Control Services;
- Community Policing;
- Employee Certification Pay;
- Employee Short- and Long-Term Disability Benefits;
- Street Maintenance;
- Economic Development Services and Programs;
- Information Technology;
- Parks & Recreation Facilities;
- Community Events;
- Existing Payroll Liabilities;
- Water Meter Replacement;
- Tourism;
- Scofield Ave. Wastewater Improvements; and
- City Hall Security & Emergency Preparedness.

To increase the General Fund reserve balance, the proposed ad valorem (property tax) tax rate remains the same at \$0.399000 per \$100 valuation. If adopted, the ad valorem tax rate would be split between Maintenance & Operating (M&O) and Interest & Sinking (I&S or debt service) tax rates in the following manner:

Maintenance & Operating (M&O)	Interest & Sinking (I&S)	Total
\$0.298500 / \$100 Valuation	\$0.100500 / \$100 Valuation	\$0.399000 / \$100 Valuation

The Blanco County Appraisal District certified municipal ad valorem taxable values on July 21, 2021. The net taxable value consisted of more than \$225 Million; however, approximately \$34.6 Million is subject to disability and senior tax freezes, which decreases the amount of tax collected by the City. The total expected ad valorem collection is estimated at \$852,715. The No-New-Revenue tax rate is \$0.3747 / \$100 valuation, and the Voter-Approval tax rate is \$0.3995 / \$100 valuation.

General Fund Expenses – Budget Comparison

Department	FYE 2021 Amended Budget	FYE 2021 Year End Estimate	Proposed FYE 2022 Budget
City Council	\$21,297	\$19,733	\$21,576
City Administration	\$533,253	\$489,076	\$481,686
Municipal Court	\$78,503	\$75,694	\$102,886
Police Department	\$429,214	\$433,540	\$619,385
Emergency Management	\$76,361	\$76,395	\$0
Buildings & Technology	\$184,352	\$180,640	\$176,830
Development Services	\$28,500	\$25,444	\$35,444
Parks & Recreation	\$151,091	\$148,715	\$160,301
Solid Waste	\$226,000	\$222,486	\$251,108
Streets & ROW	\$5,000	\$3,536	\$75,938
Total	\$1,733,571	\$1,675,259	\$1,925,154

Water & Wastewater Utility Fund Expenses – Budget Comparison

Department	FYE 2021 Amended Budget	FYE 2021 Year End Estimate	Proposed FYE 2022 Budget
System	\$525,000	\$433,026	\$628,029
Total	\$525,000	\$433,026	\$628,029

Budget Calendar

City of Johnson City, Texas	
Fiscal Year Ending (FYE) 2022 Budget Calendar	
15-Jun-21	Chief Administrative Officer (CAO) sends FYE 2022 Budget forms to Department Heads and Supervisors for Department review and completion.
6-Jul-21	City Council establishes the FYE 2022 Budget Calendar.
21-Jul-21	Chief Appraiser delivers certified appraisal roll to the City and calculates no-new-revenue, voter-approval, and de minimis tax rates.
15-Jun-21 - 2-Aug-21	Department Heads and Supervisors return FYE 2022 Budget requests to CAO.
3-Aug-21	Mayor files proposed FYE 2022 Budgets with the City Secretary.
	Proposed FYE 2022 Budgets and no-new-revenue, voter-approval, and de minimis tax rates presented to the City Council. CAO certifies tax rate calculation forms.

	City posts proposed FYE 2022 Budgets, no-new-revenue, voter-approval, and de minimis tax rates, and certain debt information on the City's website.
	City Council votes to:
	Place a proposal to adopt a tax rate on a future City Council agenda.
	Set dates and times for Public Hearings on the proposed FYE 2022 Budgets.
	Set dates and times for Public Hearings on the proposed tax rate.
11-Aug-21	Notices of Budget and Tax Rate Public Hearings and Notice of the Meeting to Adopt the Tax Rate published in the Johnson City Record Courier.
	City posts Notices of Budget and Tax Rate Public Hearings and Notice of the Meeting to Adopt the Tax Rate on the City's website.
	City provides Chief Appraiser Notices of Budget and Tax Rate Public Hearings, Notice of the Meeting to Adopt the Tax Rate, and proposed tax rate.
17-Aug-21	Public Hearings on proposed FYE 2022 Budgets and tax rate.*
7-Sep-21	Public Hearings on proposed FYE 2022 Budgets and tax rate.**
	City Council votes to postpone the final Budgets vote until September 14, 2021.
	City Council votes to postpone the final tax rate vote until September 14, 2021.
14-Sep-21	City Council adopts the FYE 2022 Budgets and tax rate (record vote).
	City Council votes to adopt a Budget that will raise total property tax revenue.
*	Intended for public participation and transparency.
**	Intended to fulfill TLGC Sec. 102.0065 and Tex. Tax Code Sec. 26.06 requirements.

Summary

As revenues and expenses continue to accrue throughout the remainder of the current fiscal year, City Staff and I will update the proposed FYE 2022 Budgets and present them to City Council on August 11th and 17th and September 7th and 14th. We anticipate adoption of the FYE 2022 Budgets and tax rate on September 14, 2021. Please do not hesitate to contact me with questions or comments at 512.626.5224 or by email at rstell@johnsoncitytx.org. Rick Schroder may also be contacted at 830.868.7111, Ext. 8, or by email at rschroder@johnsoncitytx.org.

Thank you,

Rhonda Stell
 Mayor
 City of Johnson City, Texas





**HISTORICAL, FUNCTIONAL,
& FINANCIAL PERSPECTIVES**

City of Johnson City A Historical Perspective



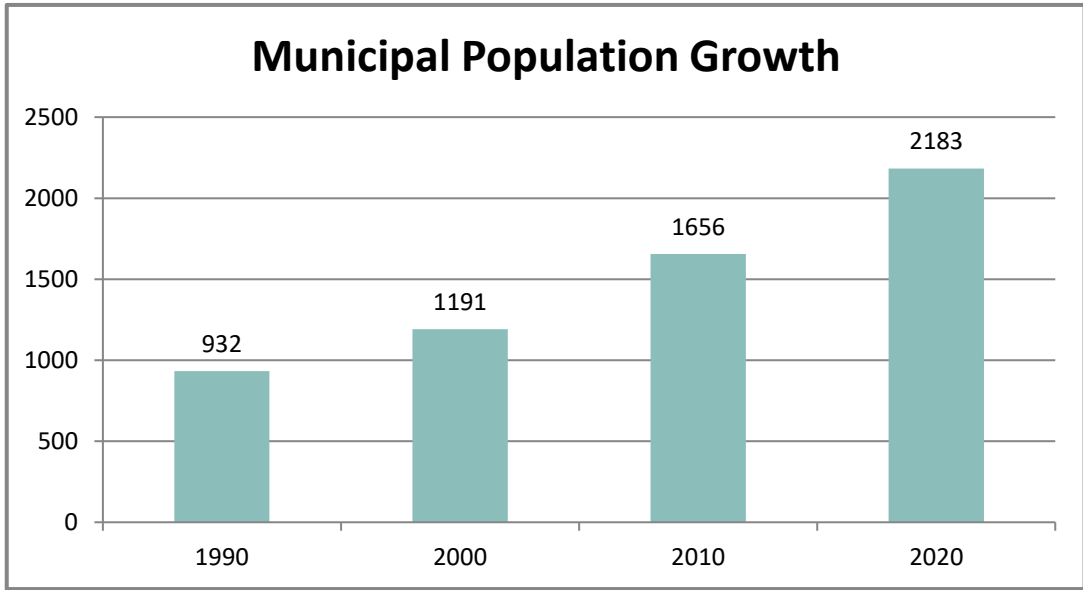
Johnson City, the County Seat of Blanco County, is at the junction of U.S. Highways 281 and 290, twelve miles north of Blanco in the central part of the County. Settlers living along the Pedernales River in the rugged central part of the County, among them one James Polk Johnson, for whom the town was later named, thought that the county seat at Blanco was not accessible, so, in 1876, they called for an election to move the Courthouse closer to the geographical center of the County. When this attempt failed, the citizens followed Johnson's lead and began publicizing the idea of establishing a new

community. The site chosen was on land originally granted to James Fentress, which belonged to Johnson. A post office was established there in 1878, and, soon afterwards, town lots were offered for sale. In 1879, the people successfully petitioned for an election to choose a new county seat but were defeated. Meanwhile, the town continued to grow, especially boosted by the construction of Johnson's two-story office building and his hotel. He also donated lots for schools. In 1890, another county seat election, a hotly contested one, made Johnson City the County Seat.

Though its new status boosted the economy of the community, Johnson City did not get modern utilities until the 1930s, when Lyndon Baines Johnson, a relative of the founder of the City, sponsored legislation that introduced full electric power to the area under the Lower Colorado River Authority and the Pedernales Electric Cooperative. After Johnson became a United States Senator and began his climb to the Presidency, telephone service rapidly progressed from the old magnetic box phones to dial service and then to worldwide service. In addition, when he returned from the White House, Johnson made the United States a gift of his lands, now the Lyndon Baines Johnson National Historical Park.

Johnson City, for many years mainly a ranch trade center, had a steady tourist business from its origins. Though the number of businesses dropped from twenty in 1914 to seven in 1933, it rose to forty-two in the mid-1950s, when the town was incorporated. In the late 1960s and early 1970s, when Johnson was President of the United States, the major income in Johnson City came from the tourist industry, and the number of businesses rose to fifty-two. By 1986 the number had dropped to twenty-six. The town's newspaper, the Record-Courier, was established in 1883. The population fluctuated from 400 in 1925 to 950 in the late 1940s, and from 660 to 800 between the late 1960s and the mid-1980s. Johnson City continues to be mainly a tourist center. In 1990, the population was 932. That figure increased to 1,191 by 2000.

Mary H. Ogilvie, "Johnson City, TX," Handbook of Texas Online, accessed December 20, 2020, <https://www.tshaonline.org/handbook/entries/johnson-city-tx>.



City of Johnson City A Functional Perspective

The City of Johnson City is a Type A General Law municipality operating under a Council-Mayor form of government. All powers of the City are vested in an elected Council, consisting of five Councilpersons (or “Aldermen”) and a Mayor. The Council enacts local legislation, determines City policies, and employs the Chief Administrative Officer (CAO) / City Secretary.



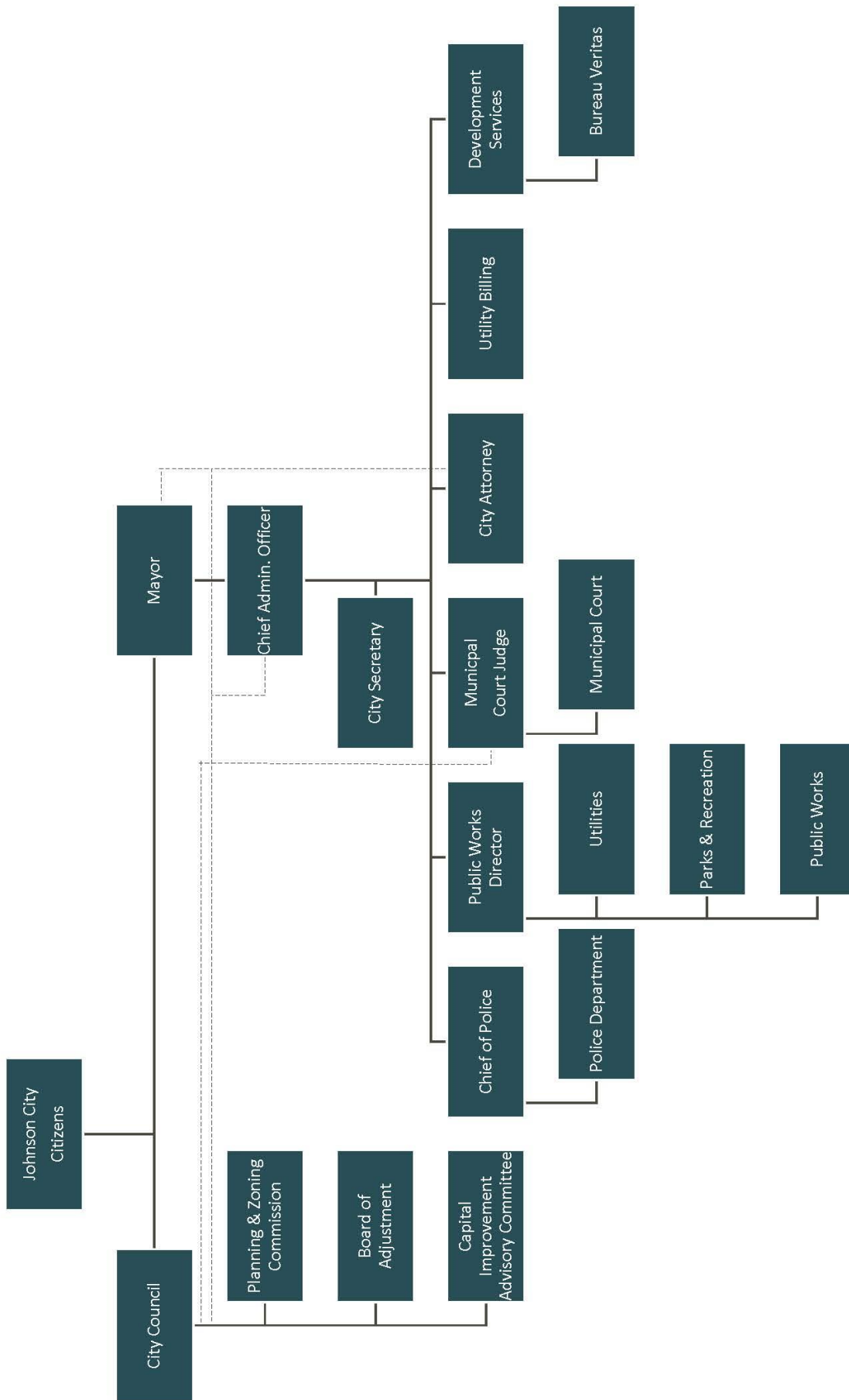
The Mayor is the Chief Executive Officer of the City and is responsible for the proper administration of all affairs of the City. The CAO / City Secretary serves as the assistant to the Mayor and City Council in carrying out activities prescribed by them.

The City government provides a broad range of goods and services to its citizens. The activities and personnel required to provide these goods and services are organized into broad managerial areas called Funds. Funds are separate fiscal and accounting entities with their own resources and budgets necessary to carry on specific activities and attain certain objectives.

Funds are further organized into function groups called Departments. A Department is a group of related activities aimed at accomplishing a major City service or program (i.e., Police or Water/Wastewater Departments).

A Department may be further divided into small areas called Divisions. Divisions perform specific functions within the Department (i.e. Criminal Investigations within the Police Department).

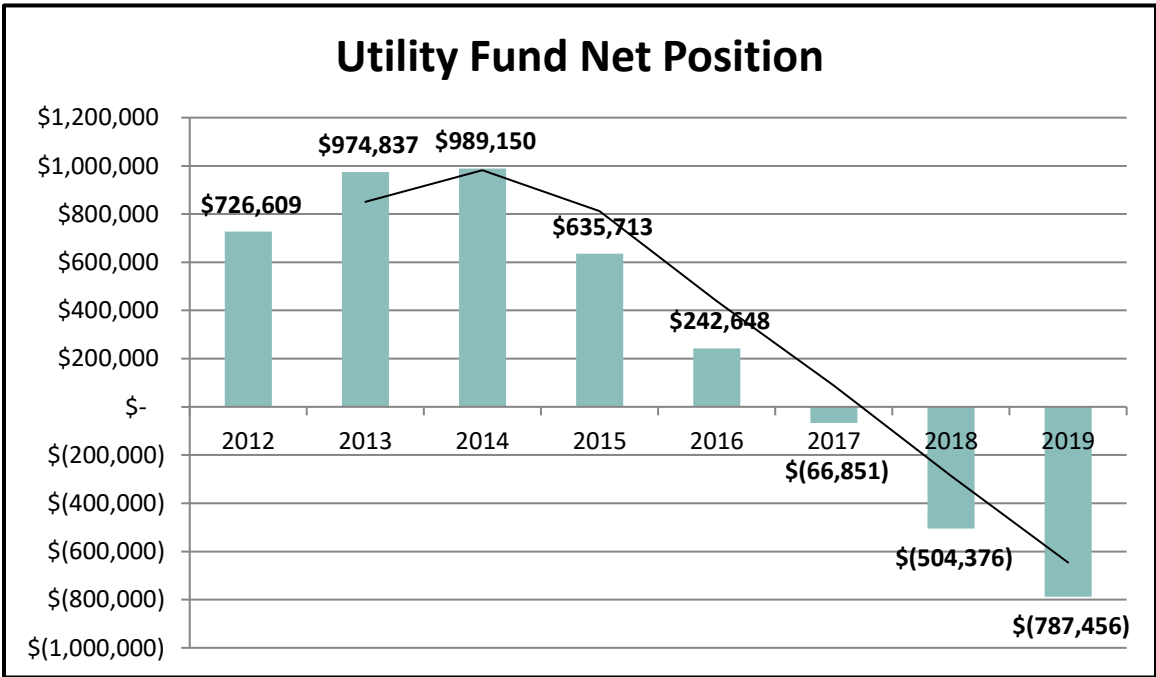
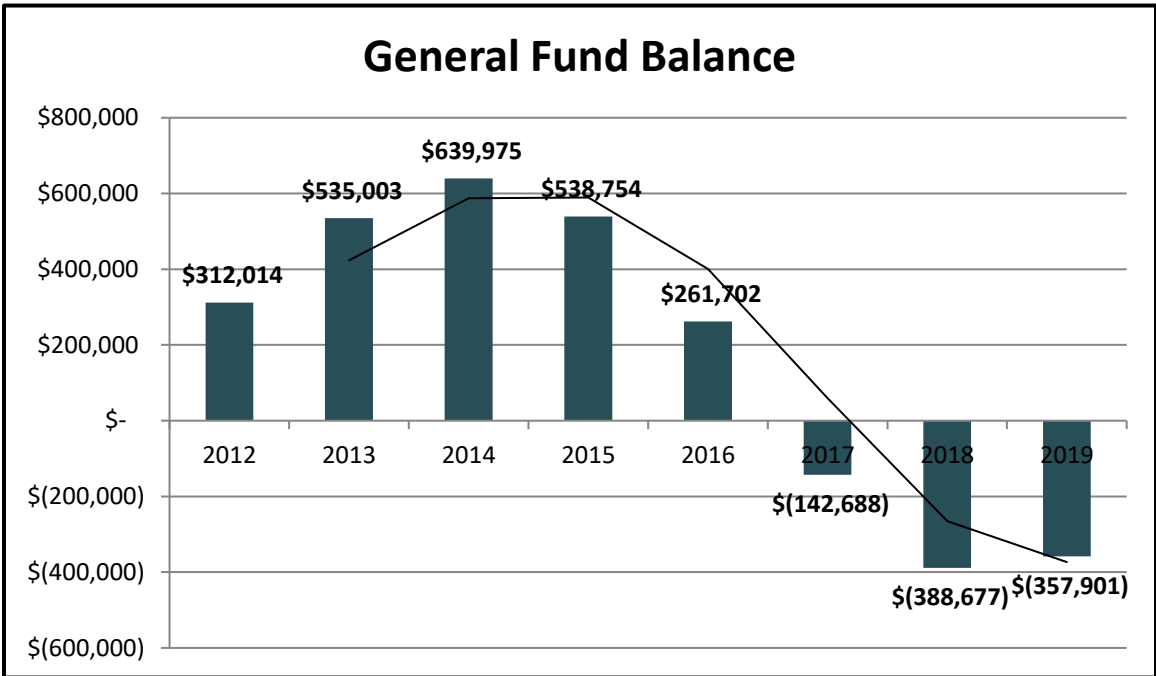
Leading each Department is a Department Head. Department Heads have supervision and control of their respective Department(s) and the Divisions within it; however, they are subject to supervision and control by the Mayor and/or CAO. A Department Head may supervise more than one Department.



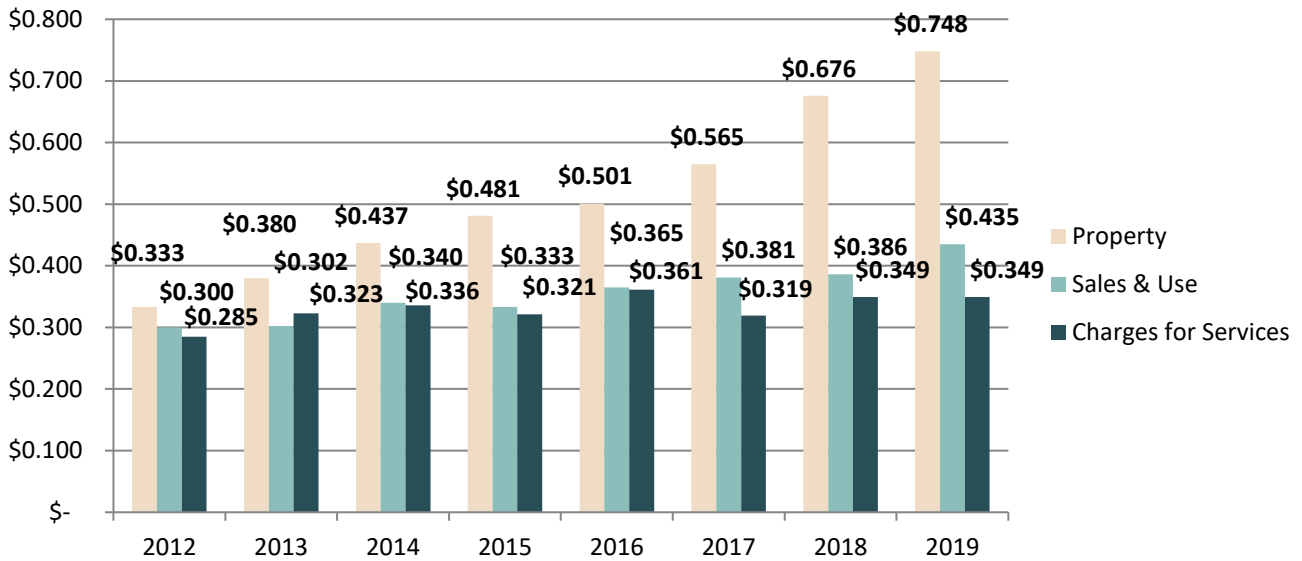
**City of Johnson City
A Financial Perspective**

Current Tax Rate Information:

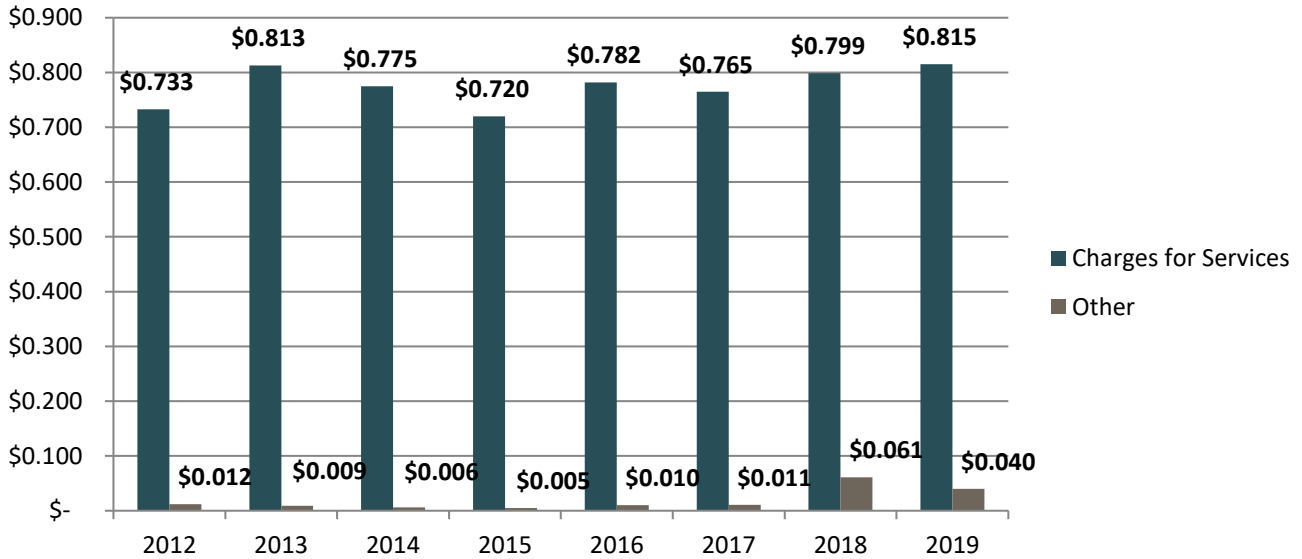
Entity	Ad Valorem (Property) Tax Rates	Sales and Use Tax Rates	Hotel Occupancy Tax Rates
State of Texas	-	6.25%	6.00%
City of Johnson City	\$0.3990	1.50%	7.00%
North Blanco ESD	\$0.0986	-	-
Blanco County	\$0.3900	0.5%	-
Blanco-Pedernales Groundwater Conservation District	\$0.0224	-	-
Johnson City ISD	\$1.1438	-	-
Total	\$2.0538 / \$100 Valuation	8.25%	13.00%



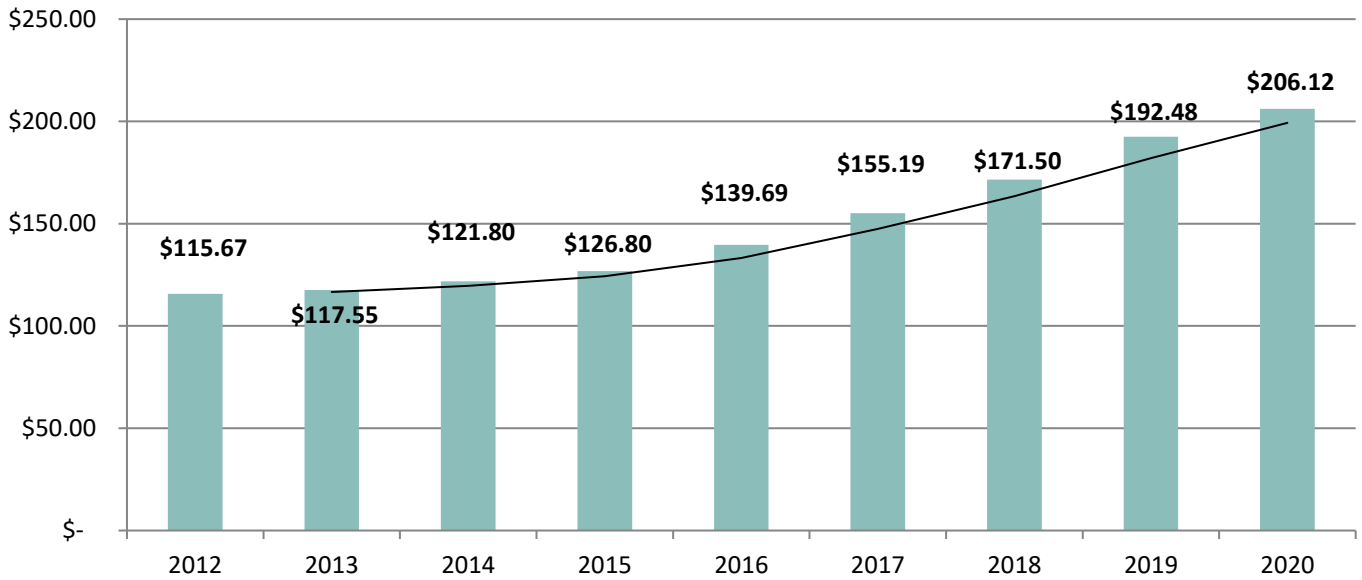
General Fund Revenue by Source (in Millions)



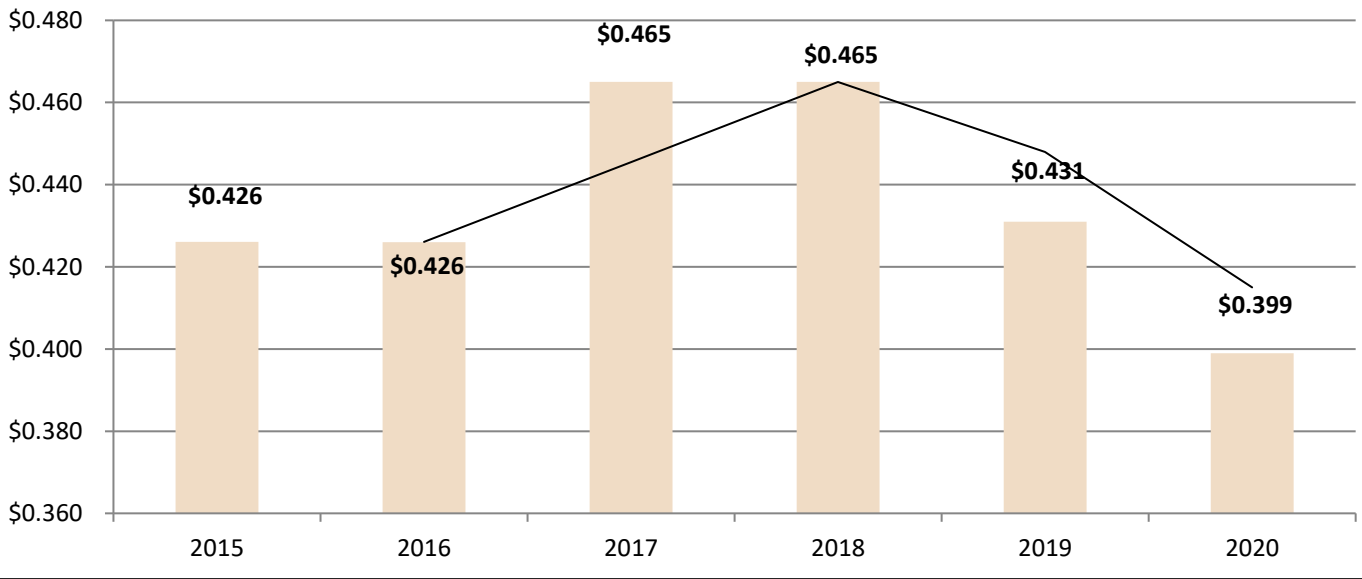
Utility Fund Revenue by Source (in Millions)

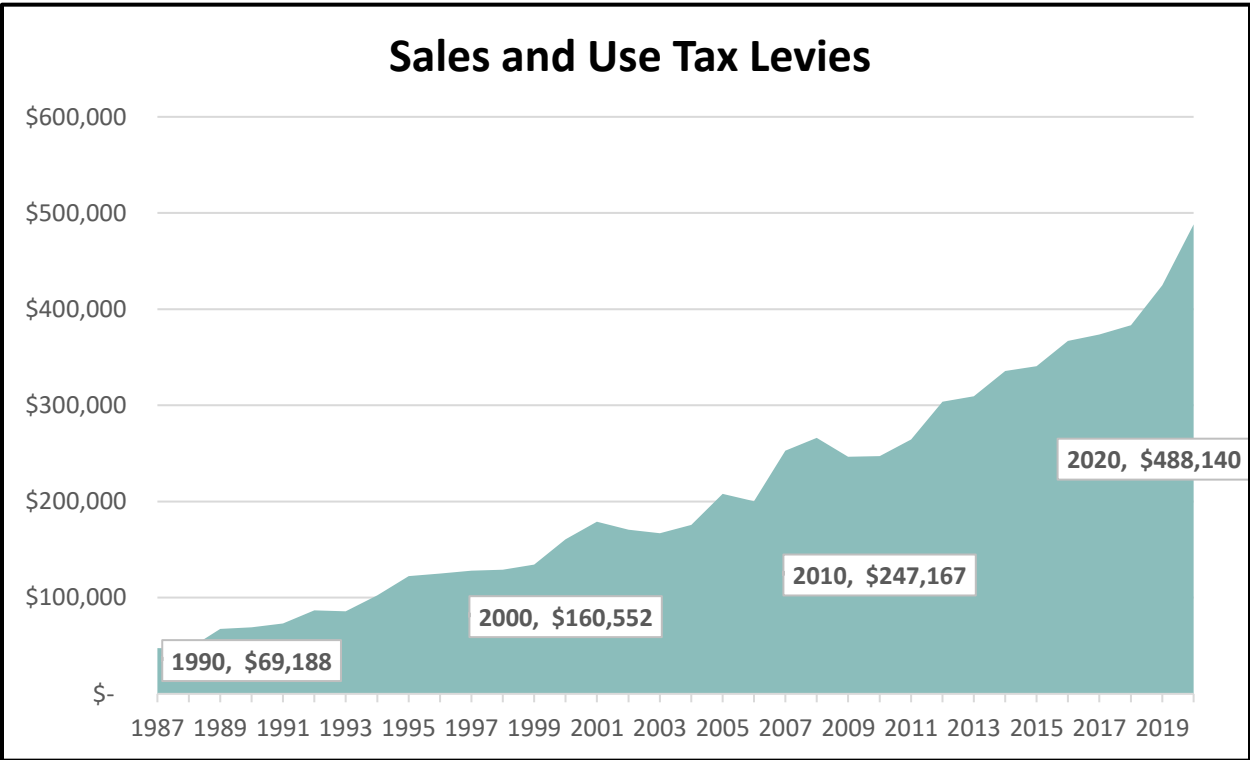
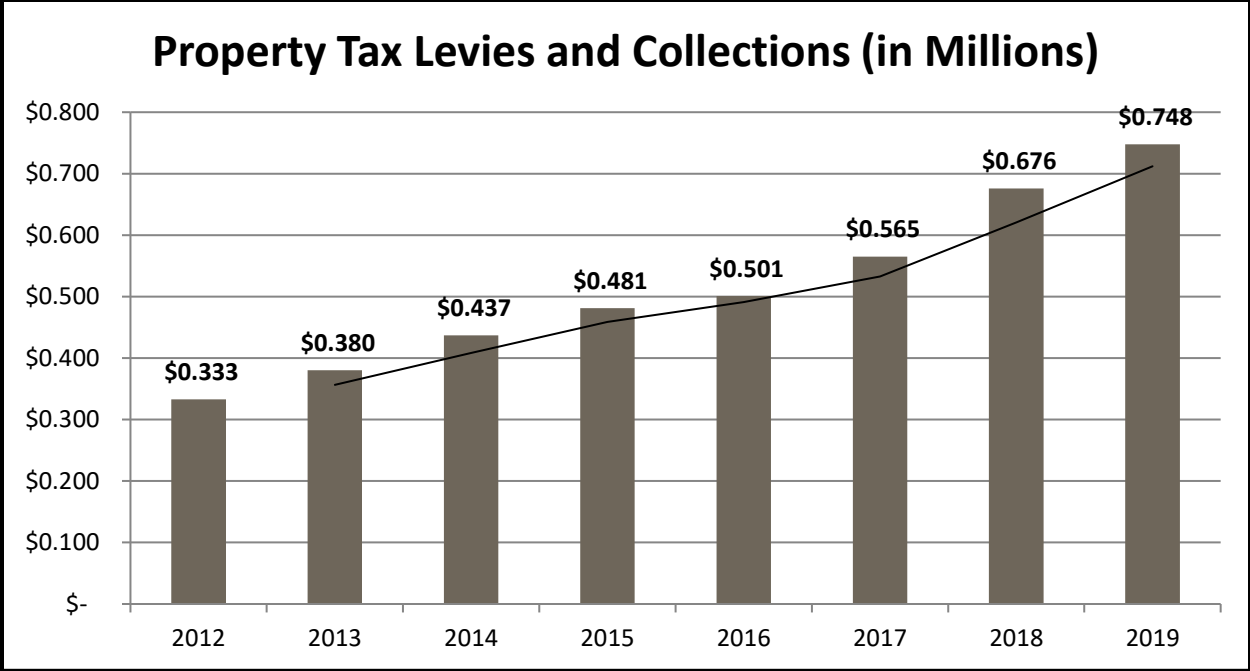


Net Taxable Property Valuation (in Millions)

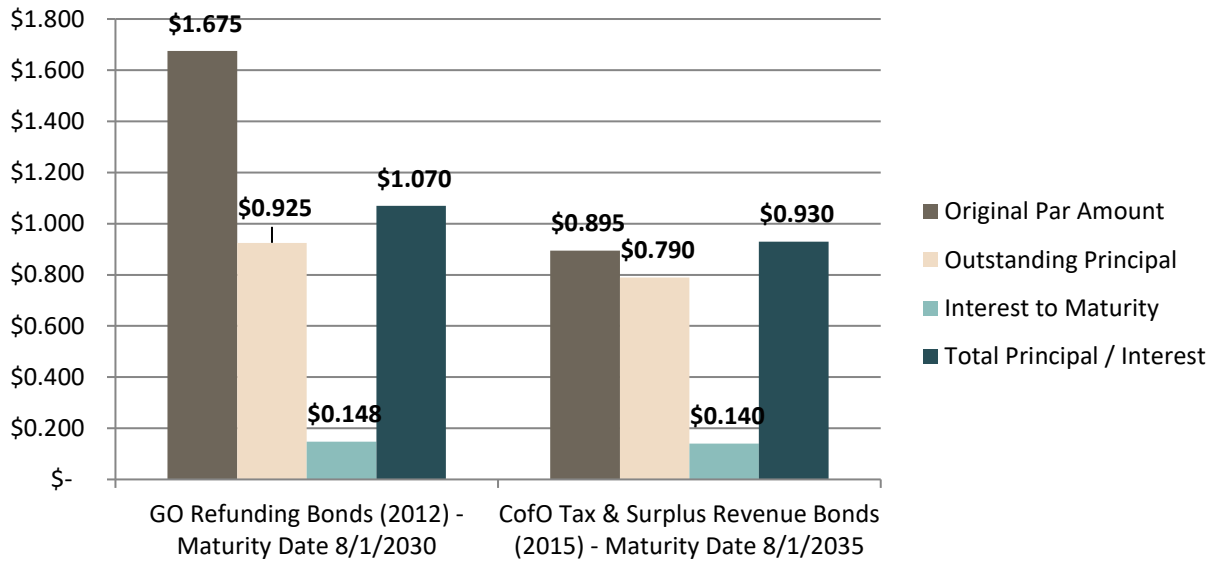


Total Tax Rate per \$100 Valuation





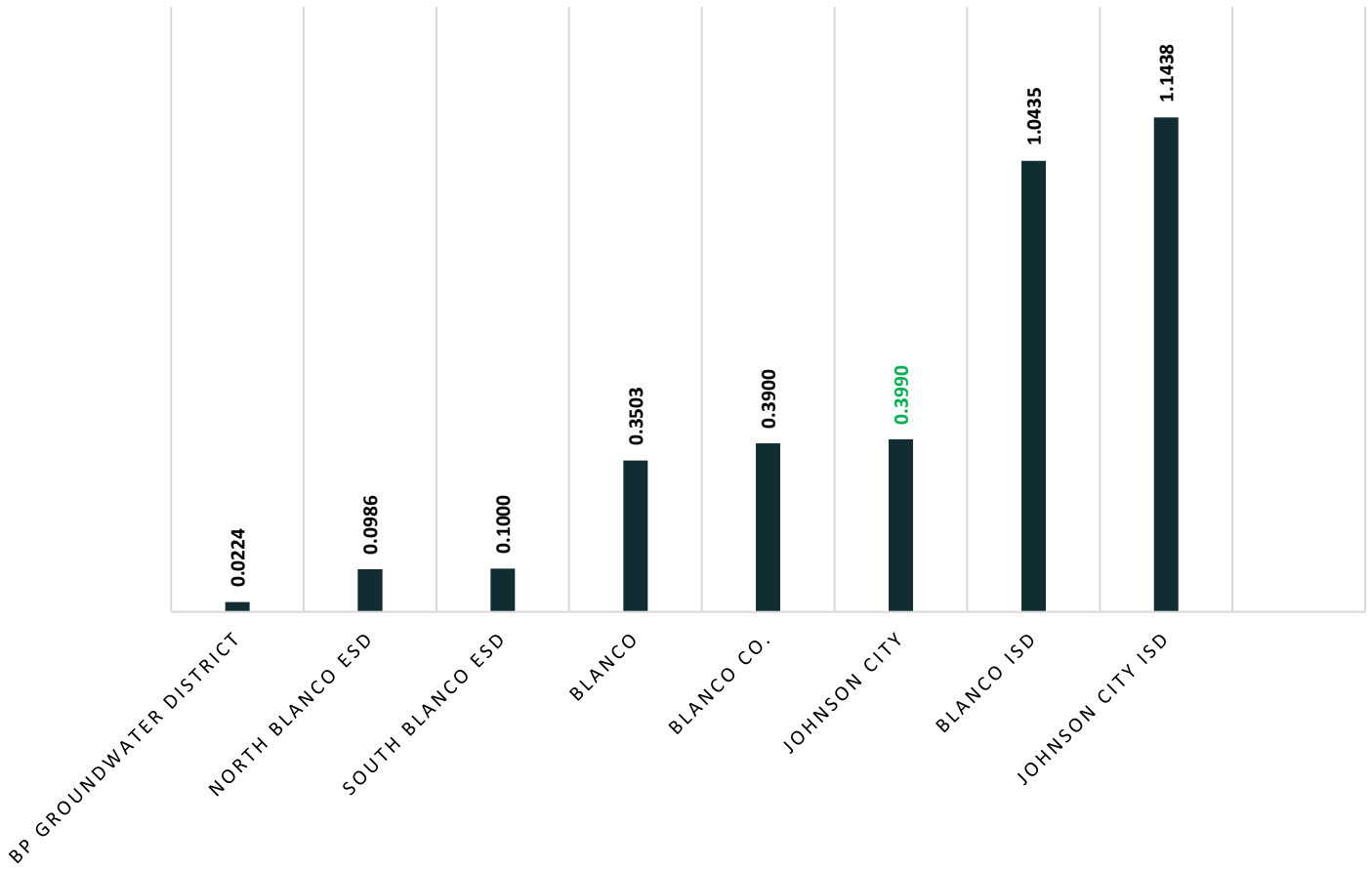
Total Debt Obligations (in Millions)



Top Ten Taxpayers

Taxpayer	Assessed Valuation	% of Total
PEC	\$ 25.95	12.59%
Volt Power	\$ 6.43	3.12%
Solar Texas	\$ 3.29	1.60%
Charlene Crump	\$ 3.27	1.59%
Johnson City Bank	\$ 2.66	1.29%
HK Hospitality	\$ 2.27	1.10%
Lazy Oak Arc	\$ 1.89	0.92%
Pay and Save	\$ 1.65	0.80%
First National Capital	\$ 1.34	0.65%
Security Storage	\$ 1.18	0.57%
Total	\$ 49.94	24.23%

2020 Ad Valorem Tax Rates





**FISCAL &
BUDGETARY POLICIES**

Budget Structure

The following summarizes the major features of the City’s financial statements and budgets, including the portion of the City government they cover and the types of information they contain:

Major Features of the City’s Government-wide and Fund Financial Statements / Budgets			
<i>Types of Statements</i>	<i>Government-wide</i>	<i>Governmental Funds</i>	<i>Proprietary Funds</i>
<i>Scope</i>	Entire City government.	The activities of the City that are not proprietary.	Activities the City operates that are like a private business (i.e., Water / Wastewater).
<i>Required Financial Statements</i>	<ul style="list-style-type: none"> • Statement of net assets • Statement of activities 	<ul style="list-style-type: none"> • Balance Sheet • Statement of revenues, expenditures, and changes in fund balances 	<ul style="list-style-type: none"> • Statement of net assets • Statement of revenues, expenses, and changes in net assets
<i>Accounting Basis and Measurement Focus</i>	Accrual (expenses and revenues are realized when they are committed / obligated to the City)	Modified accrual (expenses and revenues are realized when they are committed / actually realized by the City)	Accrual
<i>Type of Asset / Liability Information</i>	All assets and liabilities, both financial and capital, short and long term	Only assets expected to be used up and liabilities that come due during the year or soon thereafter; no capital assets included	All assets and liabilities, both financial and capital, short and long term
<i>Type of Inflow / Outflow Information</i>	All revenues and expenses during the year, regardless of when cash is received or paid	Revenues for which cash is received during or soon after the end of the year; expenditures when goods or services have been received and payment is due during the year or soon thereafter	All revenues and expenses during the year, regardless of when cash is received or paid

The City is required by State Law and City Code to approve a balanced annual budget. A budget is balanced when the sum of estimated current revenues, plus available unreserved fund balances, are equal to or greater than current expenditures.

Fund Balance

The General Fund balance must be of adequate size and strength to manage unexpected decreases in revenues *and* unexpected, unbudgeted expenses, such as during a natural or man-made disaster. The Government Finance Officers Association (GFOA) recommends a minimum general fund balance of no less than two (2) months. The GFOA recommends a minimum enterprise fund balance, such as the Water and Wastewater Utility Fund, of no less than forty-five (45) days. The FYE 2019 Annual Financial Report indicated the City of Johnson City held zero (0) months of average monthly expenditures in its General Fund balance.

Investment Policy

Investments shall be made by the City in conformance with State Law and the City's Investment Policy, as amended by the City Council. All investments shall seek, in the following order of importance: safety, liquidity, and yield.

Annual Financial Report

The City, through an independent auditing firm, produces an annual financial report in accordance with generally accepted accounting procedures (GAAP), as mandated by the Governmental Accounting Standards Board (GASB). The City anticipates improving the annual financial report to a comprehensive annual financial report (CAFR) in the near term.



**SUMMARY OF
OUTSTANDING DEBT OBLIGATIONS**

A municipality typically funds large capital purchases and improvement projects, such as the construction of utilities, through the use of existing monies and/or the issuance of debt obligations. Debt obligations typically consist of the following:

General Obligation Bonds

General obligations bonds are backed by the full faith and credit of the issuing municipality, meaning that bonds are guaranteed by a pledge of future ad valorem tax revenues. Currently, the City of Johnson City holds one (1) general obligation bond (Series 2012), and it anticipates issuing a second general obligation refunding bond (Series 2021) prior to the end of FYE 2021.

Certificates of Obligation

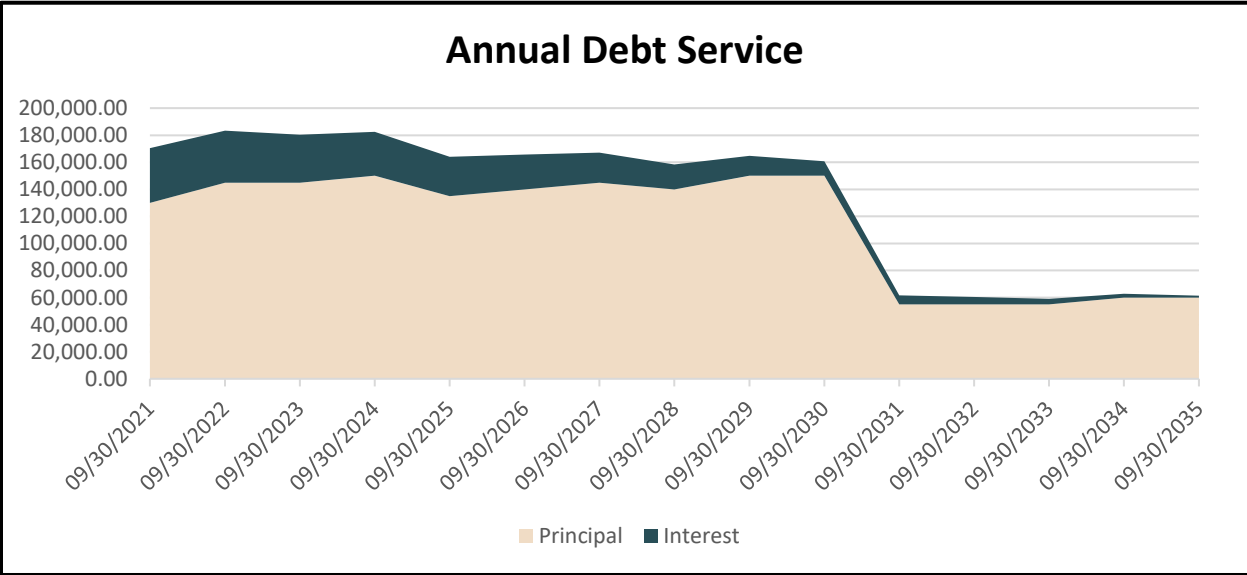
Certificates of Obligation are also guaranteed by a pledge of future ad valorem taxes. The schedule for the City's current Certificates of Obligation (Series 2015) follow. The City of Johnson City holds one (1) issuance of Certificates of Obligation.

Tax Notes

Tax notes are short-term debt instruments issued by a local government to finance an immediate project that will be repaid with future tax collections, such as ad valorem tax revenues. Currently, the City of Johnson City holds no tax notes.

Issue Date	7/16/2015	12/1/2012
Report Name	<i>Johnson City, City of (General Obligation Debt)</i>	<i>Johnson City, City of (General Obligation Debt)</i>
Title	<i>Tax & Surplus Rev C/O Ser 2015</i>	<i>GO Ref Bds Ser 2012</i>
Par Amount	<i>\$895,000</i>	<i>\$1,675,000</i>
Outstanding	<i>\$790,000</i>	<i>\$925,000</i>
Sale Type	<i>Negotiated</i>	<i>Competitive</i>
Tax Treatment	<i>T/E</i>	<i>BQ</i>
Denomination	<i>5,000</i>	<i>5,000</i>
Instrument	<i>Certificates of Obligation</i>	<i>Bonds</i>
Interest Basis	<i>30/360</i>	<i>30/360</i>
Interest Pays	<i>Semi-Annually</i>	<i>Semi-Annually</i>
Principal Pays	<i>Annually</i>	<i>Annually</i>
Purpose	<i>Wastewater</i>	<i>Refunding</i>
Refunded Bonds	<i>-</i>	<i>Comb Tax & Rev C/O Ser 2003 Comb Tax & Rev C/O Ser 2005</i>
Call Memo	<i>Bonds maturing on 08/01/2026 to 08/01/2035 callable in whole or in part inversely on any date beginning 08/01/2025 @ par.</i>	<i>Term bonds maturing on 08/01/2024 and 08/01/2027 and 08/01/2030 callable in whole or in part on any date beginning 08/01/2021 @ par.</i>
Next Call Date	<i>8/1/2025</i>	<i>8/1/2021</i>
Lead Manager	<i>Texas Water Development Board</i>	<i>Southwest Securities</i>
Financial Advisor	<i>U.S. Capital Advisors LLC, Austin, TX</i>	<i>Coastal Securities, Inc., Austin, TX</i>
Bond Counsel	<i>McCall, Parkhurst & Horton L.L.P.</i>	<i>McCall Parkhurst & Horton L.L.P.</i>
Paying Agent	<i>BOKF, N.A.</i>	<i>BOKF, N.A.</i>
TIC	<i>0.0000</i>	<i>2.2256</i>
NIC	<i>0.0000</i>	<i>0.0000</i>

	Maturities	Maturities
*=Callable	08/01/21 0.8300% \$45,000	08/01/21 2.0000% \$85,000 T2
	08/01/22 1.1300% \$50,000	*08/01/22 2.5000% \$95,000 T3S
Maturity Date	08/01/23 1.3300% \$50,000	*08/01/23 2.5000% \$95,000 T3S
Coupon	08/01/24 1.4900% \$50,000	*08/01/24 2.5000% \$100,000 T3
Principal	08/01/25 1.6200% \$50,000	*08/01/25 3.0000% \$85,000 T4S
	*08/01/26 1.7700% \$50,000	*08/01/26 3.0000% \$90,000 T4S
T = Term	*08/01/27 1.9000% \$50,000	*08/01/27 3.0000% \$95,000 T4
S = Sinker	*08/01/28 2.0100% \$50,000	*08/01/28 3.0000% \$90,000 T5S
Number = Group	*08/01/29 2.1000% \$55,000	*08/01/29 3.0000% \$95,000 T5S
	*08/01/30 2.1700% \$55,000	*08/01/30 3.0000% \$95,000 T5
	*08/01/31 2.2300% \$55,000	
	*08/01/32 2.2800% \$55,000	
	*08/01/33 2.3300% \$55,000	
	*08/01/34 2.3700% \$60,000	
	*08/01/35 2.4100% \$60,000	



Report Name	Bond Title	Original Par Amount	As Of Date	Principal Outstanding	Interest To Maturity	Total Principal & Interest to Maturity	Final Maturity Date
Johnson City, City of (General Obligation Debt)	GO Ref Bonds Ser 2012	\$ 1,675,000	09/30/2020	\$ 925,000	\$ 148,225	\$ 1,073,225	08/01/2030
Johnson City, City of (General Obligation Debt)	Tax & Surplus Rev C/O Ser 2015	\$ 895,000	09/30/2020	\$ 790,000	\$ 139,656	\$ 929,656	08/01/2035
				\$ 1,715,000	\$ 287,881	\$ 2,002,881	
	<u>Name</u>	<u>Principal Outstanding</u>	<u>Total Interest</u>	<u>Total Principal & Interest</u>			
Total Debt	Population	\$ 1,715,000	\$ 287,881	\$ 2,002,881			
Authorized But Unissued Debt		\$ -	\$ -	\$ -			
All Authorized Debt		\$ 1,715,000	\$ -	\$ -			
Total Debt secured by ad valorem taxation		\$ 1,715,000	\$ 287,881	\$ 2,002,881			
Total Debt secured by ad valorem taxation + Authorized But Unissued Debt		\$ 1,715,000	\$ -	\$ -			
2020 Population	2,183						
Total Debt secured by ad valorem taxation per Capita		\$ 785.62	\$ -	\$ -			
Total Debt secured by ad valorem taxation + Authorized Debt per Capita		\$ 785.62	\$ -	\$ -			
Total Debt secured by ad valorem taxation Principal & Interest per Capita		\$ 917.49	\$ -	\$ -			



Fund Policy and Structure

In accordance with City Council Resolution No. R20-044, the City of Johnson City reports governmental fund balances per GASB Statement 54 definitions on the balance sheet in the following manner:

Non-spendable Funds

Land, buildings, vehicles, equipment, and infrastructure are designated as Non-spendable Funds. Non-spendable Funds cannot be expended because they are not in a spendable form or they are legally required to be maintained (e.g. inventory, permanent endowment funds, et cetera).

Restricted Funds

Some General and all Debt Service Funds are designated as Restricted Funds and, accordingly, the use of such Funds is restricted by Federal, State, and Local law or policy. Restricted Funds can only be expended in a certain manner or on certain goods or services because constraints are externally imposed on said Funds by creditors, grantors, law, or constitutional provisions. Restricted Funds include:

- (1) General Fund Components:
 - i. Police Forfeiture Funds (State & Federal)
 - ii. Court Technology & Security Funds
 - iii. Local Truancy Prevention & Diversion Fund
 - iv. Municipal Jury Fund
 - v. School Safety Fund
 - vi. Hotel Occupancy Tax Fund
 - vii. Vehicle Equipment Replacement Fund
 - viii. Parks & Recreation Fund

- (2) Debt Service (Interest & Sinking) Fund

Committed Funds

The Capital Replacement and Water & Wastewater Utility Funds are designated as Committed Funds. Committed Funds are formally designated by the City Council for a particular purpose, and only City Council can alter such designation of funds.

Unassigned Funds

The balance of the General Fund is designated as an Unassigned Fund. Unassigned Funds constitute the residual amount of monies within the General Fund that do not qualify for any of the aforementioned fund classifications. Unassigned Funds originate from the collection of maintenance and operation portions of ad valorem tax, sales tax, franchise fees, Court fines and fees, and other municipal licenses, fees, and activities.

Fiduciary Funds

Fiduciary Funds are used to report assets held in trustee or agency capacity for others and which, therefore, cannot be used to support the government's own programs. The City holds no fiduciary funds.



**PERSONNEL, BENEFITS,
AND HOLIDAY SCHEDULE**

Proposed FYE 2022 Municipal Holiday Schedule

HOLIDAY	DAY	DATE
Columbus Day	Monday	October 11, 2021
Veteran's Day	Thursday	November 11, 2021
Thanksgiving Day Break	Wednesday	November 24, 2021
Thanksgiving Day	Thursday	November 25, 2021
Thanksgiving Day Break	Friday	November 26, 2021
Christmas Day Break	Thursday	December 23, 2021
Christmas Day Break	Friday	December 24, 2021
New Year's Eve	Friday	December 31, 2021
Martin Luther King Day	Monday	January 17, 2022
President's Day	Monday	February 21, 2022
Easter Day Break	Monday	April 18, 2022
Memorial Day	Monday	May 30, 2022
Independence Day	Monday	July 4, 2022
Labor Day	Monday	September 5, 2022

FLOATING HOLIDAY: In addition to the fourteen (14) scheduled holidays listed above, employees may choose two (2) additional days to serve as floating holidays. The purpose of the floating holiday is to allow employees to recognize a personal, religious, or ethnic observation of significance to the employee.

Personnel - Current and Proposed Comparison

	CURRENT FYE 2021 FULL TIME EQUIV.	PROPOSED FYE 2022 FULL TIME EQUIV.
ADMINISTRATION		
Chief Administrative Officer / City Secretary	1	0
Chief Administrative Officer	0	1
City Secretary	0	1
Deputy City Secretary	1	0
Utility Billing / Permitting Clerk	1	1
Public Works Director	1	1
Water / Wastewater Operators	2	2
Court Clerk	1	1
Recycling Center Operator	1	0
Parks & Recreation Crew Leader	1	1
Pool Manager	.5	.5
Lifeguards	3	3
Subtotal	12.5	11.5
POLICE DEPARTMENT		
Chief of Police	1	1
Lieutenant	0	1
Sergeant	1	0
Patrol Officer	3	4
Patrol Officer (Reserve)	0	.5
Code Enforcement / Animal Control Officer	0	1
Subtotal	5	7.5
TOTAL	17.5	19

Proposed Certification Pay and Other Benefits Schedule per Employee

Notwithstanding uniform allowances, each employee qualifies for a maximum of \$1800.00 in certification pay per year, regardless of type and / or number of certification level(s) achieved.

	<u>Monthly</u> x 12	<u>Semi-Annually</u> x 2	<u>Annual</u> x 1
City Council			
Uniforms			\$300
All Other Administrative Employees Not Categorized Below			
Uniforms (Full-time Only)			\$150
Administration			
Public Works / Utilities / Parks & Recreation			
Uniforms (Part-time ½)		\$500	
ISA Certified Arborist	\$75		
Water (Any Class) Operator Lic.	\$75		
Wastewater (Any Class) Operator Lic.	\$75		
Certified Stormwater Inspector	\$50		
Commercial Driver’s License	\$50		
TDA Vector Control Certified App. (Mosquito Control License)	\$25		
Noncommercial Pesticide App.	\$25		
Municipal Court			
Level I Court Clerk Certification**	\$25		
Level II Court Clerk Certification**	\$50		
Certified Municipal Court Clerk**	\$75		
Development Services			
Permit Technician (ICC)	\$25		
City Secretary			
TX Municipal Clerks Cert. Prog.	\$75		

	<u>Monthly</u> x 12	<u>Semi-Annually</u> x 2	<u>Annual</u> x 1
Police Department			
Uniforms (Part-time ½)		\$500	
TCOLE Certification - M**	\$75		
TCOLE Certification - A**	\$50		
TCOLE Certification - I**	\$25		
<i>Code Enforcement / Animal Control</i>			
Uniforms (Part-time ½)		\$500	
Code Enforcement Certificate	\$25		
Animal Control License	\$25		
TDA Vector Control Certified App. (Mosquito Control License)	\$25		
**	Not cumulative.		

Proposed FYE 2022 Salary and Benefit Amendments

Salaries

The United States Department of Labor’s Bureau of Labor Statistics’ *April Consumer Price Index for All Urban Consumers for All Items within the South* increased 4.4% between April 2020 and April 2021.

Table 4. Consumer Price Index for All Urban Consumers (CPI-U): Selected areas, all items index, April 2021					
[1982-84=100, unless otherwise noted]					
Indent Level	Area	Pricing Schedule ⁽¹⁾	Percent change to Apr. 2021 from:		
			Apr. 2020	Feb. 2021	Mar. 2021
1	South	M	4.4	1.5	0.7
2	South - Size Class A	M	4.2	1.4	0.7
2	South - Size Class B/C ⁽³⁾	M	4.6	1.6	0.8
2	South Atlantic ⁽⁴⁾	M	4.2	1.4	0.7
2	East South Central ⁽⁴⁾	M	5.7	1.9	0.8
2	West South Central ⁽⁴⁾	M	4.3	1.6	0.7

The proposed FYE 2022 General and Water & Wastewater Utility Fund Budgets include a four-point-four percent (4.4%) salary allocation per employee. The 4.4% adjustment is intended for existing, full-time employees and shall be distributed at the discretion of the Department Head based upon employee performance and merit.

*Texas Municipal League Salary Survey
Region 10 (Highland Lakes-Austin Area)
2020-2021*

**TEXAS MUNICIPAL LEAGUE SALARY SURVEY
REGION 10 (HIGHLAND LAKES-AUSTIN AREA)
2020 - 2021**

Position	City	Population	Job Title	Annual Actual Base Salary	Formal Annual Salary Min	Formal Annual Salary Mid	Formal Annual Salary Max
Chief Administrative Officer							
	Brenham	17,863	Assistant/Deputy City Manager	\$ 136,989.00	\$ 109,803.00	-	\$ 166,816.00
	Buda	16,906	Assistant/Deputy City Manager	\$ 142,736.00	\$ 116,188.00	\$ 151,044.00	\$ 185,900.00
	Burnet	7,100	Assistant/Deputy City Manager	\$ 144,206.00	-	-	-
	Granite Shoals	5,117	Assistant/Deputy City Manager	\$ 100,318.00	-	-	-
	La Grange	4,712	Assistant/Deputy City Manager	\$ 94,182.00	-	-	-
	Marble Falls	7,038	Assistant/Deputy City Manager	\$ 139,092.00	\$ 107,793.00	\$ 131,507.00	\$ 155,178.00
	Rollingwood	1,412	Assistant/Deputy City Manager	\$ 86,700.00	-	-	-
	Taylor	17,383	Assistant/Deputy City Manager	\$ 129,000.00	\$ 101,164.00	\$ 119,016.00	\$ 136,868.00
	Brenham	17,863	Budget Manager	\$ 90,168.00	\$ 77,813.00	-	\$ 118,186.00
	Brenham	17,863	City Manager/ Administrator	\$ 162,465.00	-	-	-
	Buda	16,906	City Manager/ Administrator	Incorrect Data	-	-	-
	Burnet	7,100	City Manager/ Administrator	\$ 169,770.00	-	-	-
	Cameron	5,565	City Manager/ Administrator	\$ 97,786.00	-	-	-
	Elgin	10,314	City Manager/ Administrator	\$ 155,858.00	-	-	-
	Flatonia	1,455	City Manager/ Administrator	\$ 77,500.00	-	-	-
	Granite Shoals	5,117	City Manager/ Administrator	\$ 162,000.00	-	-	-
	Highland Haven	509	City Manager/ Administrator	\$ 9,681.00	-	-	-
	La Grange	4,712	City Manager/ Administrator	\$ 118,227.00	-	-	-
	Lago Vista	7,556	City Manager/ Administrator	\$ 145,000.00	-	-	-
	Liberty Hill	2,931	City Manager/ Administrator	\$ 120,000.00	-	-	-
	Manor	13,866	City Manager/ Administrator	\$ 194,468.00	-	-	-
	Marble Falls	7,038	City Manager/ Administrator	\$ 170,000.00	\$ 127,195.00	\$ 155,178.00	\$ 183,110.00
	Rollingwood	1,412	City Manager/ Administrator	\$ 128,520.00	-	-	-
	Taylor	17,383	City Manager/ Administrator	\$ 170,000.00	\$ 129,113.00	\$ 151,898.00	\$ 174,683.00
	Brenham	17,863	Finance Director	\$ 92,414.00	\$ 77,813.00	-	\$ 118,186.00
	Buda	16,906	Finance Director	\$ 112,615.00	\$ 91,338.00	\$ 118,739.00	\$ 146,141.00
	Burnet	7,100	Finance Director	\$ 115,000.00	-	-	-
	Elgin	10,314	Finance Director	\$ 94,830.00	-	-	-
	La Grange	4,712	Finance Director	\$ 109,678.00	-	-	-
	Lago Vista	7,556	Finance Director	\$ 82,673.00	-	-	-
	Liberty Hill	2,931	Finance Director	\$ 125,000.00	-	-	-
	Manor	13,866	Finance Director	\$ 125,433.00	\$ 92,708.00	\$ 109,068.00	\$ 124,433.00
	Marble Falls	7,038	Finance Director	\$ 125,000.00	\$ 87,000.00	\$ 106,140.00	\$ 125,245.00
	Rockdale	5,647	Finance Director	\$ 54,600.00	-	-	-
	Rollingwood	1,412	Finance Director	\$ 79,435.00	-	-	-
	Taylor	17,383	Finance Director	\$ 102,984.00	\$ 87,389.00	\$ 102,811.00	\$ 118,232.00
	Brenham	17,863	Human Resources Director	\$ 77,812.00	\$ 57,122.00	-	\$ 101,962.00
	Buda	16,906	Human Resources Director	\$ 104,000.00	\$ 86,087.00	\$ 111,913.00	\$ 137,740.00
	Burnet	7,100	Human Resources Director	\$ 100,000.00	-	-	-

	Elgin	10,314	Human Resources Director	\$	57,117.00	-	-	-
	Lago Vista	7,556	Human Resources Director	\$	67,099.00	-	-	-
	Manor	13,866	Human Resources Director	\$	66,958.00	\$	56,915.00	\$ 66,958.00 \$ 77,004.00
	Marble Falls	7,038	Human Resources Director	\$	86,888.00	\$	77,415.00	\$ 94,446.00 \$ 111,447.00
	Taylor	17,383	Human Resources Director	\$	82,765.00	\$	75,490.00	\$ 88,812.00 \$ 102,133.00
	Brenham	17,863	Planning/ Community Development Director	\$	81,723.00	\$	74,090.00	- \$ 112,528.00
	Buda	16,906	Planning/ Community Development Director	\$	100,449.00	\$	86,087.00	\$ 111,913.00 \$ 137,740.00
	Burnet	7,100	Planning/ Community Development Director	\$	100,000.00	-	-	-
	La Grange	4,712	Planning/ Community Development Director	\$	55,786.00	-	-	-
	Lago Vista	7,556	Planning/ Community Development Director	\$	73,341.00	-	-	-
	Liberty Hill	2,931	Planning/ Community Development Director	\$	95,000.00	-	-	-
			Average:	\$	108,434.00	\$	90,448.58	\$ 115,674.50 \$ 133,343.79
City Secretary								
	Brenham	17,863	Accounting/ Billing Specialist	\$	38,210.00	\$	35,547.00	- \$ 53,830.00
	Buda	16,906	Accounting/ Billing Specialist	\$	46,500.00	\$	37,577.00	\$ 48,850.00 \$ 60,124.00
	Burnet	7,100	Accounting/ Billing Specialist	\$	67,382.00	-	-	-
	Cameron	5,565	Accounting/ Billing Specialist	\$	38,500.00	-	-	-
	Elgin	10,314	Accounting/ Billing Specialist	\$	31,200.00	-	-	-
	Flatonia	1,455	Accounting/ Billing Specialist	\$	46,425.00	-	-	-
	Granite Shoals	5,117	Accounting/ Billing Specialist	\$	35,360.00	-	-	-
	Highland Haven	509	Accounting/ Billing Specialist	\$	29,952.00	-	-	-
	La Grange	4,712	Accounting/ Billing Specialist	\$	58,365.00	-	-	-
	Lago Vista	7,556	Accounting/ Billing Specialist	\$	54,340.00	-	-	-
	Lexington	1,178	Accounting/ Billing Specialist	\$	30,000.00	-	-	-
	Liberty Hill	2,931	Accounting/ Billing Specialist	\$	52,900.00	\$	48,000.00	\$ 68,000.00 -
	Manor	13,866	Accounting/ Billing Specialist	\$	34,942.00	\$	34,942.00	\$ 41,110.00 \$ 47,277.00
	Rockdale	5,647	Accounting/ Billing Specialist	\$	37,440.00	-	-	-
	Taylor	17,383	Accounting/ Billing Specialist	\$	33,924.00	\$	32,936.00	\$ 38,748.00 \$ 44,560.00
	Brenham	17,863	City Secretary/ Clerk	\$	79,747.00	\$	77,813.00	- \$ 118,186.00
	Buda	16,906	City Secretary/ Clerk	\$	84,512.00	\$	67,932.00	\$ 88,311.00 \$ 108,691.00
	Burnet	7,100	City Secretary/ Clerk	\$	77,251.00	-	-	-
	Cameron	5,565	City Secretary/ Clerk	\$	58,000.00	-	-	-
	Elgin	10,314	City Secretary/ Clerk	\$	58,728.00	-	-	-
	Flatonia	1,455	City Secretary/ Clerk	\$	59,790.00	-	-	-
	Granite Shoals	5,117	City Secretary/ Clerk	\$	74,880.00	-	-	-
	Highland Haven	509	City Secretary/ Clerk	\$	44,750.00	-	-	-
	La Grange	4,712	City Secretary/ Clerk	\$	60,154.00	-	-	-
	Lago Vista	7,556	City Secretary/ Clerk	\$	75,883.00	-	-	-
	Lexington	1,178	City Secretary/ Clerk	\$	41,900.00	-	-	-
	Liberty Hill	2,931	City Secretary/ Clerk	\$	68,000.00	\$	55,000.00	\$ 65,000.00 \$ 75,000.00
	Lometa	856	City Secretary/ Clerk	\$	26,478.00	-	-	-
	Manor	13,866	City Secretary/ Clerk	\$	70,306.00	\$	59,760.00	\$ 70,306.00 \$ 80,854.00
	Marble Falls	7,038	City Secretary/ Clerk		No Data	\$	-	\$ - \$ -
	Rockdale	5,647	City Secretary/ Clerk	\$	66,040.00	-	-	-
	Rollingwood	1,412	City Secretary/ Clerk	\$	76,000.00	-	-	-
	Taylor	17,383	City Secretary/ Clerk	\$	67,040.00	\$	62,106.00	\$ 73,066.00 \$ 84,025.00
	Weir	547	City Secretary/ Clerk		No Data	\$	10,800.00	\$ 12,528.00 \$ 14,256.00

	Brenham	17,863	Finance Director	\$ 92,414.00	\$ 77,813.00	-	\$ 118,186.00
	Buda	16,906	Finance Director	\$ 112,615.00	\$ 91,338.00	\$ 118,739.00	\$ 146,141.00
	Burnet	7,100	Finance Director	\$ 115,000.00	-	-	-
	Elgin	10,314	Finance Director	\$ 94,830.00	-	-	-
	La Grange	4,712	Finance Director	\$ 109,678.00	-	-	-
	Lago Vista	7,556	Finance Director	\$ 82,673.00	-	-	-
	Liberty Hill	2,931	Finance Director	\$ 125,000.00	-	-	-
	Manor	13,866	Finance Director	\$ 125,433.00	\$ 92,708.00	\$ 109,068.00	\$ 124,433.00
	Marble Falls	7,038	Finance Director	\$ 125,000.00	\$ 87,000.00	\$ 106,140.00	\$ 125,245.00
	Rockdale	5,647	Finance Director	\$ 54,600.00	-	-	-
	Rollingwood	1,412	Finance Director	\$ 79,435.00	-	-	-
	Taylor	17,383	Finance Director	\$ 102,984.00	\$ 87,389.00	\$ 102,811.00	\$ 118,232.00
	Brenham	17,863	Human Resources Director	\$ 77,812.00	\$ 57,122.00	-	\$ 101,962.00
	Buda	16,906	Human Resources Director	\$ 104,000.00	\$ 86,087.00	\$ 111,913.00	\$ 137,740.00
	Burnet	7,100	Human Resources Director	\$ 100,000.00	-	-	-
	Elgin	10,314	Human Resources Director	\$ 57,117.00	-	-	-
	Lago Vista	7,556	Human Resources Director	\$ 67,099.00	-	-	-
	Manor	13,866	Human Resources Director	\$ 66,958.00	\$ 56,915.00	\$ 66,958.00	\$ 77,004.00
	Marble Falls	7,038	Human Resources Director	\$ 86,888.00	\$ 77,415.00	\$ 94,446.00	\$ 111,447.00
	Taylor	17,383	Human Resources Director	\$ 82,765.00	\$ 75,490.00	\$ 88,812.00	\$ 102,133.00
			Average:	\$ 68,984.62	\$ 59,622.27	\$ 72,489.22	\$ 88,063.14
Utility Billing / Permitting Clerk							
	Brenham	17,863	Accounting/ Billing Specialist	\$ 38,210.00	\$ 35,547.00	-	\$ 53,830.00
	Buda	16,906	Accounting/ Billing Specialist	\$ 46,500.00	\$ 37,577.00	\$ 48,850.00	\$ 60,124.00
	Burnet	7,100	Accounting/ Billing Specialist	\$ 67,382.00	-	-	-
	Cameron	5,565	Accounting/ Billing Specialist	\$ 38,500.00	-	-	-
	Elgin	10,314	Accounting/ Billing Specialist	\$ 31,200.00	-	-	-
	Flatonia	1,455	Accounting/ Billing Specialist	\$ 46,425.00	-	-	-
	Granite Shoals	5,117	Accounting/ Billing Specialist	\$ 35,360.00	-	-	-
	Highland Haven	509	Accounting/ Billing Specialist	\$ 29,952.00	-	-	-
	La Grange	4,712	Accounting/ Billing Specialist	\$ 58,365.00	-	-	-
	Lago Vista	7,556	Accounting/ Billing Specialist	\$ 54,340.00	-	-	-
	Lexington	1,178	Accounting/ Billing Specialist	\$ 30,000.00	-	-	-
	Liberty Hill	2,931	Accounting/ Billing Specialist	\$ 52,900.00	\$ 48,000.00	\$ 68,000.00	-
	Manor	13,866	Accounting/ Billing Specialist	\$ 34,942.00	\$ 34,942.00	\$ 41,110.00	\$ 47,277.00
	Rockdale	5,647	Accounting/ Billing Specialist	\$ 37,440.00	-	-	-
	Taylor	17,383	Accounting/ Billing Specialist	\$ 33,924.00	\$ 32,936.00	\$ 38,748.00	\$ 44,560.00
	Buda	16,906	Permit Technician	\$ 35,589.00	\$ 33,380.00	\$ 43,394.00	\$ 53,409.00
	Burnet	7,100	Permit Technician	\$ 43,181.00	-	-	-
	Elgin	10,314	Permit Technician	\$ 35,360.00	-	-	-
	Flatonia	1,455	Permit Technician	\$ 38,542.00	-	-	-
	La Grange	4,712	Permit Technician	\$ 43,867.00	-	-	-
	Lexington	1,178	Permit Technician	\$ 37,500.00	-	-	-
	Liberty Hill	2,931	Permit Technician	\$ 56,000.00	-	-	-
	Manor	13,866	Permit Technician	\$ 37,303.00	\$ 31,695.00	\$ 37,288.00	\$ 42,882.00
	Marble Falls	7,038	Permit Technician	\$ 35,526.00	\$ 33,336.00	\$ 40,670.00	\$ 47,991.00

	Taylor	17,383	Permit Technician	\$ 40,684.00	\$ 34,583.00	\$ 40,686.00	\$ 46,788.00
			Average:	\$ 41,559.68	\$ 35,777.33	\$ 44,843.25	\$ 49,607.63
Public Works Director							
	Brenham	17,863	Parks and Recreation Director	\$ 59,384.00	\$ 50,024.00	-	\$ 75,941.00
	Buda	16,906	Parks and Recreation Director	\$ 96,245.00	Incorrect Data	\$ 111,913.00	\$ 137,740.00
	Cameron	5,565	Parks and Recreation Director	\$ 55,000.00	-	-	-
	Elgin	10,314	Parks and Recreation Director	\$ 37,945.00	-	-	-
	La Grange	4,712	Parks and Recreation Director	\$ 57,678.00	-	-	-
	Lago Vista	7,556	Parks and Recreation Director	\$ 78,228.00	-	-	-
	Manor	13,866	Parks and Recreation Director	\$ 77,004.00	\$ 56,915.00	\$ 66,958.00	\$ 77,004.00
	Taylor	17,383	Parks and Recreation Director	\$ 92,639.00	\$ 68,472.00	\$ 80,555.00	\$ 92,638.00
	Brenham	17,863	Public Works Director	\$ 99,486.00	\$ 90,168.00	-	\$ 136,989.00
	Buda	16,906	Public Works Director	\$ 112,802.00	\$ 91,338.00	\$ 118,739.00	\$ 146,141.00
	Burnet	7,100	Public Works Director	\$ 104,770.00	-	-	-
	Elgin	10,314	Public Works Director	\$ 69,597.00	-	-	-
	Flatonia	1,455	Public Works Director	\$ 69,553.00	-	-	-
	Lago Vista	7,556	Public Works Director	\$ 118,017.00	-	-	-
	Lexington	1,178	Public Works Director	\$ 48,500.00	-	-	-
	Liberty Hill	2,931	Public Works Director	\$ 105,000.00	-	-	-
	Lometa	856	Public Works Director	\$ 21,424.00	-	-	-
	Manor	13,866	Public Works Director	\$ 113,772.00	\$ 84,089.00	\$ 98,928.00	\$ 113,772.00
	Rockdale	5,647	Public Works Director	\$ 75,004.00	-	-	-
	Rollingwood	1,412	Public Works Director	\$ 91,800.00	-	-	-
	Taylor	17,383	Public Works Director	\$ 115,358.00	\$ 87,389.00	\$ 102,811.00	\$ 118,232.00
	Brenham	17,863	Utilities Director	\$ 115,336.00	\$ 94,702.00	-	\$ 143,915.00
	Buda	16,906	Utilities Director	\$ 55,750.00	\$ 53,606.00	\$ 69,687.00	\$ 85,958.00
	Cameron	5,565	Utilities Director	\$ 63,318.00	-	-	-
	Elgin	10,314	Utilities Director	\$ 66,021.00	-	-	-
	La Grange	4,712	Utilities Director	\$ 65,042.00	-	-	-
	Lago Vista	7,556	Utilities Director	\$ 80,802.00	-	-	-
	Manor	13,866	Utilities Director	\$ 77,004.00	\$ 56,915.00	\$ 66,958.00	\$ 77,004.00
	Taylor	17,383	Utilities Director	\$ 63,970.00	\$ 62,106.00	\$ 73,066.00	\$ 84,025.00
			Average:	\$ 78,843.07	\$ 72,338.55	\$ 87,735.00	\$ 107,446.58
Water/Wastewater Operator							
	Brenham	17,863	Utility Maintenance Worker	\$ 29,245.00	\$ 29,245.00	-	\$ 44,262.00
	Buda	16,906	Utility Maintenance Worker	\$ 33,800.00	\$ 31,465.00	\$ 40,899.00	\$ 50,338.00
	Burnet	7,100	Utility Maintenance Worker	\$ 39,103.00	-	-	-
	Elgin	10,314	Utility Maintenance Worker	\$ 30,160.00	-	-	-
	Flatonia	1,455	Utility Maintenance Worker	\$ 37,915.00	\$ 30,472.00	\$ 34,050.00	\$ 47,195.00
	Granite Shoals	5,117	Utility Maintenance Worker	\$ 38,194.00	-	-	-
	La Grange	4,712	Utility Maintenance Worker	\$ 33,862.00	-	-	-
	Lago Vista	7,556	Utility Maintenance Worker	\$ 32,028.00	-	-	-
	Lexington	1,178	Utility Maintenance Worker	\$ 32,200.00	-	-	-
	Lometa	856	Utility Maintenance Worker	\$ 21,424.00	-	-	-
	Rockdale	5,647	Utility Maintenance Worker	\$ 31,200.00	\$ 27,040.00	\$ 39,499.00	\$ 51,958.00
	Rollingwood	1,412	Utility Maintenance Worker	\$ 53,040.00	-	-	-

	Taylor	17,383	Utility Maintenance Worker	\$	31,368.00	\$	31,368.00	\$	36,903.00	\$	42,439.00
	Brenham	17,863	Parks and Recreation Director	\$	59,384.00	\$	50,024.00	-		\$	75,941.00
	Buda	16,906	Parks and Recreation Director	\$	96,245.00		Incorrect Data	\$	111,913.00	\$	137,740.00
	Cameron	5,565	Parks and Recreation Director	\$	55,000.00	-		-		-	
	Elgin	10,314	Parks and Recreation Director	\$	37,945.00	-		-		-	
	La Grange	4,712	Parks and Recreation Director	\$	57,678.00	-		-		-	
	Lago Vista	7,556	Parks and Recreation Director	\$	78,228.00	-		-		-	
	Manor	13,866	Parks and Recreation Director	\$	77,004.00	\$	56,915.00	\$	66,958.00	\$	77,004.00
	Taylor	17,383	Parks and Recreation Director	\$	92,639.00	\$	68,472.00	\$	80,555.00	\$	92,638.00
	Brenham	17,863	Utilities Director	\$	115,336.00	\$	94,702.00	-		\$	143,915.00
	Buda	16,906	Utilities Director	\$	55,750.00	\$	53,606.00	\$	69,687.00	\$	85,958.00
	Cameron	5,565	Utilities Director	\$	63,318.00	-		-		-	
	Elgin	10,314	Utilities Director	\$	66,021.00	-		-		-	
	La Grange	4,712	Utilities Director	\$	65,042.00	-		-		-	
	Lago Vista	7,556	Utilities Director	\$	80,802.00	-		-		-	
	Manor	13,866	Utilities Director	\$	77,004.00	\$	56,915.00	\$	66,958.00	\$	77,004.00
	Taylor	17,383	Utilities Director	\$	63,970.00	\$	62,106.00	\$	73,066.00	\$	84,025.00
			Average:	\$	54,651.90	\$	49,360.83	\$	62,048.80	\$	77,724.38
Court Clerk											
	Brenham	17,863	Court Administrator/Manager	\$	55,161.00	\$	55,161.00	-		\$	83,762.00
	Buda	16,906	Court Administrator/Manager	\$	52,312.00	\$	39,869.00	\$	51,830.00	\$	63,791.00
	Lago Vista	7,556	Court Administrator/Manager	\$	54,096.00	-		-		-	
	Liberty Hill	2,931	Court Administrator/Manager	\$	85,000.00	-		-		-	
	Rockdale	5,647	Court Administrator/Manager	\$	36,192.00	-		-		-	
	Taylor	17,383	Court Administrator/Manager	\$	72,583.00	\$	53,649.00	\$	63,117.00	\$	72,584.00
	Brenham	17,863	Court Clerk	\$	36,400.00	\$	32,240.00	-		\$	48,818.00
	Buda	16,906	Court Clerk	\$	30,160.00	\$	29,652.00	\$	38,547.00	\$	47,443.00
	Burnet	7,100	Court Clerk	\$	49,795.00	-		-		-	
	Granite Shoals	5,117	Court Clerk	\$	40,040.00	-		-		-	
	La Grange	4,712	Court Clerk	\$	42,910.00	-		-		-	
	Lago Vista	7,556	Court Clerk	\$	38,068.00	-		-		-	
	Lexington	1,178	Court Clerk	\$	39,500.00	-		-		-	
	Lometa	856	Court Clerk	\$	26,478.00	-		-		-	
	Rockdale	5,647	Court Clerk	\$	35,443.00	-		-		-	
	Rollingwood	1,412	Court Clerk	\$	31,375.00	-		-		-	
	Taylor	17,383	Court Clerk	\$	30,596.00	\$	28,451.00	\$	33,472.00	\$	38,493.00
			Average:	\$	44,477.00	\$	39,837.00	\$	46,741.50	\$	59,148.50
Parks & Recreation Crew Leader											
	Brenham	17,863	Utility Maintenance Worker	\$	29,245.00	\$	29,245.00	-		\$	44,262.00
	Buda	16,906	Utility Maintenance Worker	\$	33,800.00	\$	31,465.00	\$	40,899.00	\$	50,338.00
	Burnet	7,100	Utility Maintenance Worker	\$	39,103.00	-		-		-	
	Elgin	10,314	Utility Maintenance Worker	\$	30,160.00	-		-		-	
	Flatonia	1,455	Utility Maintenance Worker	\$	37,915.00	\$	30,472.00	\$	34,050.00	\$	47,195.00
	Granite Shoals	5,117	Utility Maintenance Worker	\$	38,194.00	-		-		-	
	La Grange	4,712	Utility Maintenance Worker	\$	33,862.00	-		-		-	

	Lago Vista	7,556	Utility Maintenance Worker	\$	32,028.00	-	-	-
	Lexington	1,178	Utility Maintenance Worker	\$	32,200.00	-	-	-
	Lometa	856	Utility Maintenance Worker	\$	21,424.00	-	-	-
	Rockdale	5,647	Utility Maintenance Worker	\$	31,200.00	\$ 27,040.00	\$ 39,499.00	\$ 51,958.00
	Rollingwood	1,412	Utility Maintenance Worker	\$	53,040.00	-	-	-
	Taylor	17,383	Utility Maintenance Worker	\$	31,368.00	\$ 31,368.00	\$ 36,903.00	\$ 42,439.00
	Brenham	17,863	Parks and Recreation Director	\$	59,384.00	\$ 50,024.00	-	\$ 75,941.00
	Buda	16,906	Parks and Recreation Director	\$	96,245.00	Incorrect Data	\$ 111,913.00	\$ 137,740.00
	Cameron	5,565	Parks and Recreation Director	\$	55,000.00	-	-	-
	Elgin	10,314	Parks and Recreation Director	\$	37,945.00	-	-	-
	La Grange	4,712	Parks and Recreation Director	\$	57,678.00	-	-	-
	Lago Vista	7,556	Parks and Recreation Director	\$	78,228.00	-	-	-
	Manor	13,866	Parks and Recreation Director	\$	77,004.00	\$ 56,915.00	\$ 66,958.00	\$ 77,004.00
	Taylor	17,383	Parks and Recreation Director	\$	92,639.00	\$ 68,472.00	\$ 80,555.00	\$ 92,638.00
			Average:	\$	47,507.71	\$ 40,625.13	\$ 58,682.43	\$ 68,835.00
Chief of Police								
	Brenham	17,863	Police Chief	\$	140,400.00	\$ 99,486.00	-	\$ 151,174.00
	Buda	16,906	Police Chief	\$	113,989.00	\$ 91,338.00	\$ 118,739.00	\$ 146,141.00
	Burnet	7,100	Police Chief		No Data	-	-	-
	Cameron	5,565	Police Chief	\$	75,000.00	-	-	-
	Elgin	10,314	Police Chief	\$	94,830.00	-	-	-
	Flatonina	1,455	Police Chief	\$	65,000.00	-	-	-
	Granite Shoals	5,117	Police Chief	\$	93,350.00	-	-	-
	La Grange	4,712	Police Chief	\$	78,000.00	-	-	-
	Lago Vista	7,556	Police Chief	\$	120,879.00	-	-	-
	Lexington	1,178	Police Chief	\$	50,000.00	-	-	-
	Liberty Hill	2,931	Police Chief	\$	115,000.00	-	-	-
	Lometa	856	Police Chief	\$	46,342.00	-	-	-
	Manor	13,866	Police Chief	\$	126,264.00	\$ 107,321.00	\$ 126,260.00	\$ 145,202.00
	Rockdale	5,647	Police Chief	\$	75,004.00	-	-	-
	Rollingwood	1,412	Police Chief	\$	107,096.00	-	-	-
	Taylor	17,383	Police Chief	\$	113,911.00	\$ 87,389.00	\$ 102,811.00	\$ 118,232.00
			Average:	\$	94,337.67	\$ 96,383.50	\$ 115,936.67	\$ 140,187.25
Lieutenant								
	Brenham	17,863	Police Chief	\$	140,400.00	\$ 99,486.00	-	\$ 151,174.00
	Buda	16,906	Police Chief	\$	113,989.00	\$ 91,338.00	\$ 118,739.00	\$ 146,141.00
	Burnet	7,100	Police Chief		No Data	-	-	-
	Cameron	5,565	Police Chief	\$	75,000.00	-	-	-
	Elgin	10,314	Police Chief	\$	94,830.00	-	-	-
	Flatonina	1,455	Police Chief	\$	65,000.00	-	-	-
	Granite Shoals	5,117	Police Chief	\$	93,350.00	-	-	-
	La Grange	4,712	Police Chief	\$	78,000.00	-	-	-
	Lago Vista	7,556	Police Chief	\$	120,879.00	-	-	-
	Lexington	1,178	Police Chief	\$	50,000.00	-	-	-
	Liberty Hill	2,931	Police Chief	\$	115,000.00	-	-	-
	Lometa	856	Police Chief	\$	46,342.00	-	-	-
	Manor	13,866	Police Chief	\$	126,264.00	\$ 107,321.00	\$ 126,260.00	\$ 145,202.00

	Rockdale	5,647	Police Chief	\$	75,004.00	-	-	-
	Rollingwood	1,412	Police Chief	\$	107,096.00	-	-	-
	Taylor	17,383	Police Chief	\$	113,911.00	\$	87,389.00	\$ 102,811.00 \$ 118,232.00
	Brenham	17,863	Police Officer (entry level)	\$	51,391.00	\$	50,210.00	\$ 65,411.00
	Buda	16,906	Police Officer (entry level)	\$	53,403.00	\$	53,403.00	\$ 62,189.00 \$ 74,522.00
	Burnet	7,100	Police Officer (entry level)	\$	51,556.00	-	-	-
	Elgin	10,314	Police Officer (entry level)	\$	49,402.00	-	-	-
	Flatonia	1,455	Police Officer (entry level)	\$	45,118.00	\$	41,366.00	\$ 46,509.00 \$ 59,000.00
	Granite Shoals	5,117	Police Officer (entry level)	\$	54,600.00	-	-	-
	La Grange	4,712	Police Officer (entry level)	\$	43,514.00	-	-	-
	Lago Vista	7,556	Police Officer (entry level)	\$	45,939.00	-	-	-
	Lexington	1,178	Police Officer (entry level)	\$	37,200.00	-	-	-
	Lometa	856	Police Officer (entry level)	\$	73,063.00	-	-	-
	Manor	13,866	Police Officer (entry level)	\$	51,623.00	\$	51,623.00	\$ 60,733.00 \$ 69,845.00
	Rockdale	5,647	Police Officer (entry level)	\$	47,599.00	\$	40,583.00	\$ 52,697.00 \$ 64,812.00
	Rollingwood	1,412	Police Officer (entry level)	\$	52,500.00	-	-	-
	Taylor	17,383	Police Officer (entry level)	\$	50,320.00	-	-	\$ 64,223.00
			Average:	\$	73,182.52	\$	69,191.00	\$ 81,419.71 \$ 95,856.20
Officer								
	Brenham	17,863	Police Officer (entry level)	\$	51,391.00	\$	50,210.00	\$ 65,411.00
	Buda	16,906	Police Officer (entry level)	\$	53,403.00	\$	53,403.00	\$ 62,189.00 \$ 74,522.00
	Burnet	7,100	Police Officer (entry level)	\$	51,556.00	-	-	-
	Elgin	10,314	Police Officer (entry level)	\$	49,402.00	-	-	-
	Flatonia	1,455	Police Officer (entry level)	\$	45,118.00	\$	41,366.00	\$ 46,509.00 \$ 59,000.00
	Granite Shoals	5,117	Police Officer (entry level)	\$	54,600.00	-	-	-
	La Grange	4,712	Police Officer (entry level)	\$	43,514.00	-	-	-
	Lago Vista	7,556	Police Officer (entry level)	\$	45,939.00	-	-	-
	Lexington	1,178	Police Officer (entry level)	\$	37,200.00	-	-	-
	Lometa	856	Police Officer (entry level)	\$	73,063.00	-	-	-
	Manor	13,866	Police Officer (entry level)	\$	51,623.00	\$	51,623.00	\$ 60,733.00 \$ 69,845.00
	Rockdale	5,647	Police Officer (entry level)	\$	47,599.00	\$	40,583.00	\$ 52,697.00 \$ 64,812.00
	Rollingwood	1,412	Police Officer (entry level)	\$	52,500.00	-	-	-
	Taylor	17,383	Police Officer (entry level)	\$	50,320.00	-	-	\$ 64,223.00
			Average:	\$	50,516.29	\$	47,437.00	\$ 55,532.00 \$ 66,302.17

Benefits

The proposed FYE 2022 General and Water & Wastewater Utility Fund Budgets offer the same benefits package to full-time employees as it did in FYE 2021. Short and long-term disability benefits have been added. Benefits include:

- FICA;
- Worker's Compensation;
- State Unemployment;
- TMRS Retirement (6%; 1.5 to 1 Match);
- Health, Dental, and Vision Insurances;
- Life, Accidental Death and Dismemberment, and Short- and Long-Term Disability Insurances;
- Vehicle Allowance (if applicable);
- Uniform Allowance (if applicable);
- Certification Pay (if applicable); and
- Longevity Pay.



Medical Marketing Analysis (TML Plans)

Johnson City
Effective 10/1/2021

CRANDALL
& ASSOCIATES
INSURANCE



SELECTED

COMMERCIAL LINES - PERSONAL LINES - EMPLOYEE BENEFITS

IN-NETWORK MEDICAL BENEFITS		2021-2022 TML PLAN OPTIONS			
Plan Structure	CURRENT	Option 1	Option 2	Option 3	Option 4
Carrier	Option 1	BCBS	BCBS	BCBS	BCBS
Network	United Healthcare	PPO	PPO	PPO	PPO
Plan Name		Copay 500-3K ER Plan	Copay 500-4K ER Plan	Copay 750-3K ER Plan	Copay 750-4K ER Plan
HSA Qualified?	No	No	No	No	No
Deductible (Individual/Family)	\$500 / \$1,000	\$500 / \$1,000	\$500 / \$1,000	\$750 / \$1,500	\$750 / \$1,500
Coinsurance % (Member)	20%	20%	20%	20%	20%
Out of Pocket Max (Individual/Family)	\$2,500 / \$5,000	\$3,000 / \$6,000	\$4,000 / \$8,000	\$3,000 / \$6,000	\$4,000 / \$8,000
Preventive Care	No Charge	No Charge	No Charge	No Charge	No Charge
PCP / Specialist	\$30	\$30/\$45	\$30/\$45	\$30/\$45	\$30/\$45
Virtual Visits	\$10	No Charge	No Charge	No Charge	No Charge
Diagnostic Testing (Labs/x-ray)	Deductible then 20%	No Charge	No Charge	No Charge	No Charge
Imaging (CT/PET/MRI)	Deductible then 20%	Deductible then 20%	Deductible then 20%	Deductible then 20%	Deductible then 20%
Urgent Care	\$30 copay	\$75 copay	\$75 copay	\$75 copay	\$75 copay
Emergency Room Facility	\$100 copay	\$500 copay	\$500 copay	\$500 copay	\$500 copay
Emergency Room Physician Services	+ Deductible then 20%	+ Deductible then 20%	+ Deductible then 20%	+ Deductible then 20%	+ Deductible then 20%
Inpatient Hospital	Deductible then 20%	Deductible then 20%	Deductible then 20%	Deductible then 20%	Deductible then 20%
Surgery (Out-/In-Patient)	Deductible then 20%	Deductible then 20%	Deductible then 20%	Deductible then 20%	Deductible then 20%
Rx Deductible/Restrictions	None	None	None	None	None
Level 1 Generic	\$10 copay	\$10 copay	\$10 copay	\$10 copay	\$10 copay
Level 2 Preferred Brand	\$40 copay	\$40 copay	\$40 copay	\$40 copay	\$40 copay
Level 3 Non-Preferred Brand	\$70 copay	\$70 copay	\$70 copay	\$70 copay	\$70 copay
Level 4 Biosimilar/Biotech	\$100 copay	\$100 copay	\$100 copay	\$100 copay	\$100 copay
Level 5 Specialty	\$150 copay	\$150 copay	\$150 copay	\$150 copay	\$150 copay
Monthly Cost					
EE ONLY	15	\$547.34	\$578.02	\$572.20	\$557.82
EE + SPOUSE	0	\$1,147.00	\$1,167.46	\$1,155.26	\$1,125.12
EE + CHILD(REN)	6	\$963.32	\$986.90	\$976.66	\$951.36
EE + FAMILY	1	\$1,614.66	\$1,627.14	\$1,609.98	\$1,567.54
TOTAL MONTHLY COST	22	\$15,605	\$16,219	\$16,053	\$15,643
% Increase over Current Rates		8.39%	5.61%	4.54%	1.91%
Johnson City Cost (= 100% EE only)		\$13,051.28	\$12,716.44	\$12,588.40	\$12,272.04

Humana Dental

Dental

Current Plan	
Plan Name:	TX Trad+ O1K U&C 14 100/80/50 In 100/80/50 Out
Perio/Endo:	See Pln Summary
Deductible:	\$50/\$50
Annual Max:	\$9,999,999
Optional Benefits:	PERIODONTICS IN BASIC, ENDODONTICS IN BASIC, COMPOSITE FILLING, \$1000 CHILD ORTHO, IMPLANTS 10+
Association Name:	N/A
Other Options:	Open Enrollment
Monthly Dental Premium:	Current \$1,141.62
	New \$1,234.90

Rate Detail For Renewing Plans

Dental TX Trad+ O1K U&C 14 100/80/50 In 100/80/50 Out			
Coverage Type	Number Enrolled	Current Rates	New Rates
Employee	7	\$42.42	\$46.03
Employee & Spouse	0	\$84.85	\$92.06
Employee & Child(ren)	6	\$114.43	\$123.63
Family	1	\$158.10	\$170.91
Totals	14	\$1,141.62	\$1,234.90

Humana Vision

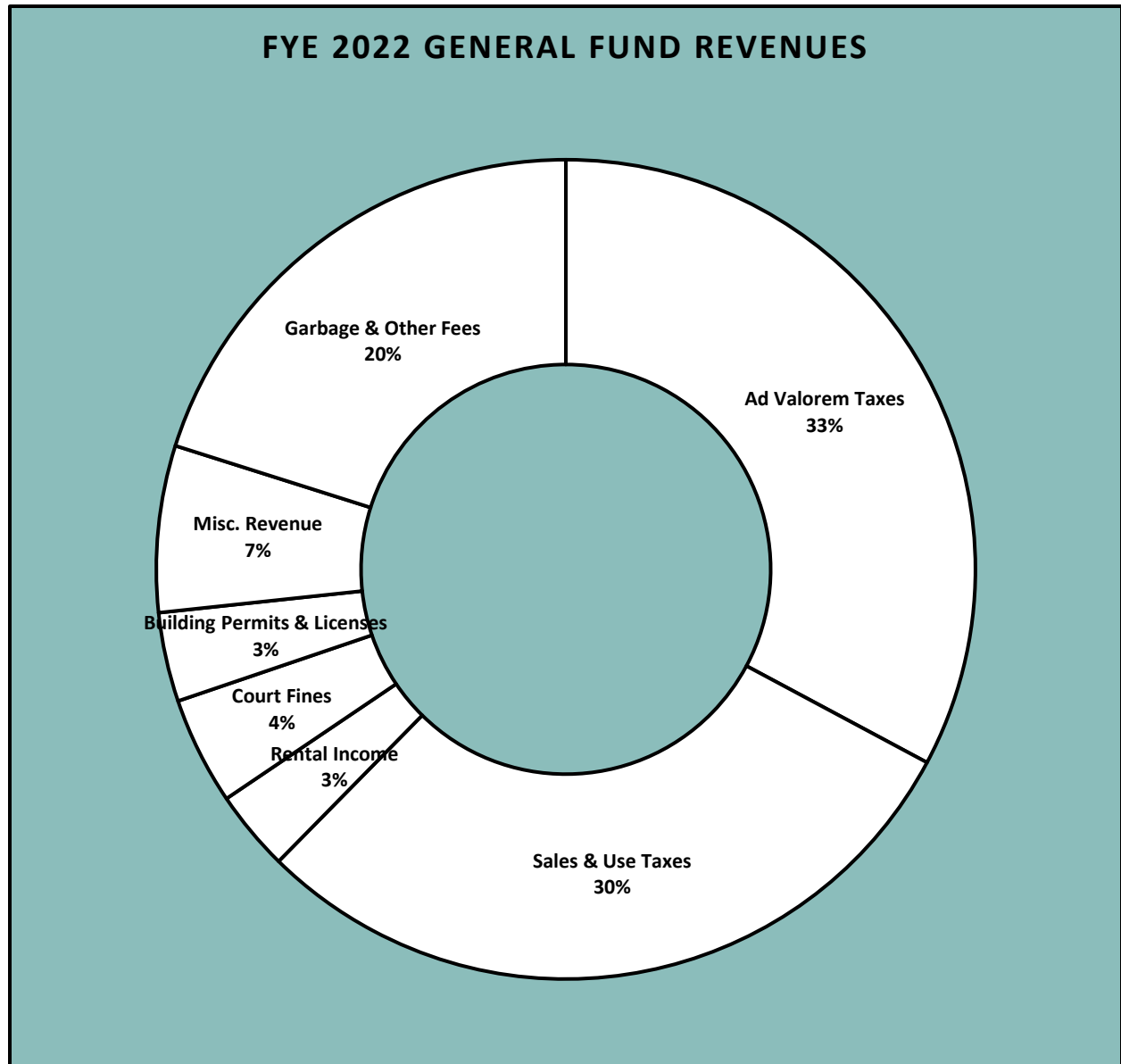
No rate increase for FYE 2022.



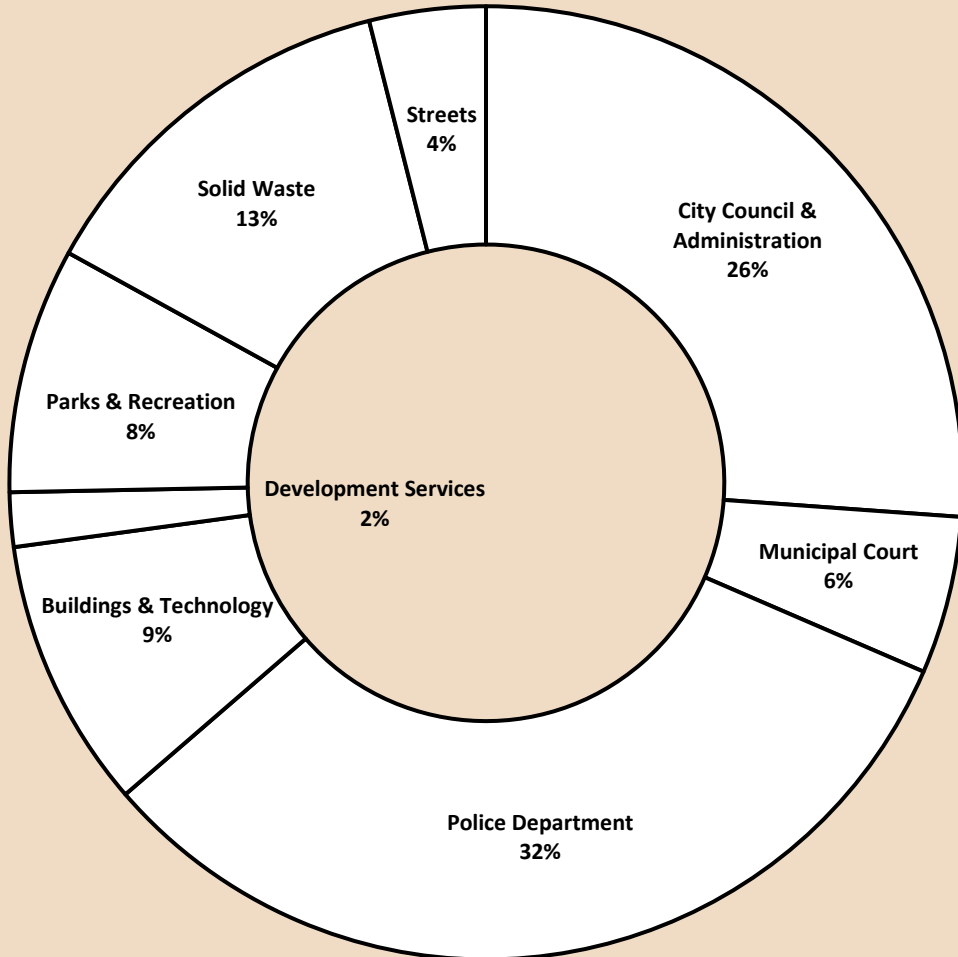
GENERAL FUND BUDGET

Beginning FYE 2022 Fund Balance: Beginning and ending Fund balances cannot be determined until completion of the FYE 2021 audit.

FYE 2022 Total Revenues:	\$1,925,154
FYE 2022 Total Expenditures:	\$1,925,154
FYE 2022 Revenues over Expenditures:	\$0



FYE 2022 GENERAL FUND EXPENDITURES



Proposed FYE 2022 General Fund Budget (Unassigned)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	July	Total	Requested	Recommended	Adopted
Fund: 01 - General Fund (Discretionary revenues increased by 2% year over year.)						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit)		
Revenues								
Dept: 001 Ad Valorem Taxes								
4001	757,428	700,805	606,948	612,261	612,261	631,130	631,130	0
4004	170	150	150	534	641	641	641	0
Ad Valorem Taxes	757,598	700,955	607,098	612,795	612,902	631,771	631,771	0
Dept: 002 Sales & Use Taxes								
4101	472,323	445,000	544,998	408,993	545,324	556,230	556,230	0
4102	10,276	11,000	11,000	9,353	12,471	12,720	12,720	0
Sales & Use Taxes	482,599	456,000	555,998	418,346	557,795	568,950	568,950	0
Dept: 003 Rents								
4202	21,216	19,000	19,000	20,867	25,040	25,040	25,040	0
4203	3,885	5,000	5,000	2,300	2,760	5,100	5,100	0
4205	6,600	6,600	6,600	4,400	6,600	6,600	6,600	0
4207	22,409	22,953	22,953	23,877	23,877	24,355	24,355	0
Rents	54,110	53,553	53,553	51,444	58,277	61,095	61,095	0
Dept: 004 Municipal Court								
4301	62,222	75,000	75,000	66,780	80,135	81,738	81,738	0
Municipal Court	62,222	75,000	75,000	66,780	80,135	81,738	81,738	0
Dept: 005 Building Permits & Licenses								
4601	44,734	35,000	61,412	50,316	60,379	61,587	61,587	0
4602	385	600	600	206	247	252	252	0
4603	350	500	500	2,651	3,181	3,245	3,245	0
4604	500	500	500	2,193	2,631	2,684	2,684	0
Building Permits & Licenses	45,969	36,600	63,012	55,366	66,438	67,768	67,768	0
Dept: 006 Misc. Income								
4703	1	5	105	280	336	343	343	0
4704	11,083	0	0	55,782	55,782	0	0	0
4709	0	0	19,319	48,399	48,399	126,033	126,033	0
4710	0	0	0	22,649	106,802	0	0	0
4712	0	0	0	75	90	92	92	0
Misc. Income	11,084	5	19,424	127,185	211,409	126,468	126,468	0
Dept: 007 Garbage & Other Fees								
4104	221,694	220,000	277,287	249,590	299,508	305,498	305,498	0
4201	80,336	80,000	80,000	66,884	80,261	81,866	81,866	0
4505	2,447	700	700	1,636	1,636	0	0	0
4507	1,735	1,500	1,500	976	976	0	0	0
Garbage & Other Fees	306,212	302,200	359,487	319,086	382,381	387,364	387,364	0
Total Revenues	1,719,794	1,624,313	1,733,572	1,651,002	1,969,337	1,925,154	1,925,154	0

Expenditures

Dept: 010 City Council

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru July	Estimated Total			
Fund: 01 - General Fund								
Expenditures								
Dept: 010 City Council								
6021 Salaries	0	0	11,590	9,901	11,590	11,200	11,200	0
6070 FICA / Medicare	0	0	765	618	742	788	788	0
6084 Unemployment	0	0	100	7	9	252	252	0
6093 Retirement Health Insurance	0	0	8,842	6,160	7,392	7,536	7,536	0
6113 Uniforms	0	0	0	0	0	1,800	1,800	0
City Council	0	0	21,297	16,686	19,733	21,576	21,576	0
Dept: 020 City Administration								
6021 Salaries	0	0	161,200	141,770	175,525	193,120	193,120	0
6060 Overtime	0	0	5,194	4,788	5,928	5,928	5,928	0
6070 FICA / Medicare	0	0	12,705	9,567	11,845	15,323	15,323	0
6080 TMRS	0	0	28,932	14,696	18,195	18,168	18,168	0
6081 Health Insurance	0	0	44,431	12,188	14,625	24,744	24,744	0
6083 Worker's Compensation (Lump sum Citywide)	0	0	5,382	4,835	5,986	16,410	16,410	0
6084 Unemployment	0	0	680	66	82	756	756	0
6085 Longevity	0	0	185	0	0	735	735	0
6101 Office Supplies	0	0	10,800	8,063	9,676	9,676	9,676	0
6106 Postage	0	0	2,003	1,128	1,353	1,500	1,500	0
6112 Vehicle Allowance	0	0	0	0	0	6,000	6,000	0
6113 Uniforms	0	0	0	0	0	450	450	0
6205 Service Contracts	0	0	7,647	5,922	7,107	7,107	7,107	0
6303 Training	0	0	2,800	2,092	2,510	2,510	2,510	0
6307 Advertising	0	0	2,100	1,311	1,573	2,500	2,500	0
6309 Memberships	0	0	1,500	1,086	1,303	1,303	1,303	0
6311 Economic Development (GIS Webtech; Resimplifi; and Google 360 streetview program)	0	0	0	0	0	17,500	17,500	0
6315 Elections	0	0	5,750	3,924	3,924	3,924	3,924	0
6326 BCAD Fees	0	0	15,456	11,576	15,435	15,435	15,435	0
6327 Audit	0	0	67,620	49,620	67,620	18,540	18,540	0
6328 Legal Services	0	0	87,058	65,294	78,352	50,000	50,000	0
6330 Insurances	0	0	39,910	40,331	40,331	42,000	42,000	0
6339 Outside Agency Funding	0	0	17,200	14,000	14,000	20,000	20,000	0
6340 Bank Fees	0	0	1,000	708	849	1,200	1,200	0
6400 Vehicle Allowance	0	0	6,000	4,500	6,000	0	0	0
6708 City Cell Phones	0	0	7,700	5,714	6,857	6,857	6,857	0
9471 Transfers Out	0	0	0	0	0	0	0	0
City Administration	0	0	533,253	403,179	489,076	481,686	481,686	0
Dept: 030 Municipal Court								
6021 Salaries	0	0	36,620	30,639	37,934	35,830	35,830	0

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru July	Estimated Total			
Fund: 01 - General Fund								
Expenditures								
Dept: 030 Municipal Court								
6060 Overtime	0	0	750	486	602	602	602	0
6070 FICA / Medicare	0	0	2,688	1,630	2,018	2,759	2,759	0
6080 TMRS	0	0	3,418	2,666	3,301	3,271	3,271	0
6081 Health Insurance	0	0	6,444	5,207	6,248	7,968	7,968	0
6084 Unemployment	0	0	100	14	17	252	252	0
6085 Longevity	0	0	20	0	0	80	80	0
6113 Uniforms	0	0	0	0	0	150	150	0
6118 Software	0	0	0	485	582	582	582	0
6204 MC JUDGE / PROSECUTOR (Prosecutor fee increase from \$500 to \$1,000 per month)	0	0	0	0	0	26,400	26,400	0
6205 Service Contracts	0	0	27,863	20,443	24,532	24,532	24,532	0
6309 Memberships	0	0	100	55	66	66	66	0
6314 Travel Expenses	0	0	500	328	394	394	394	0
6328 Legal Services	0	0	0	0	0	0	0	0
Municipal Court	0	0	78,503	61,953	75,694	102,886	102,886	0
Dept: 040 Police Department								
6021 Salaries	0	0	260,252	224,799	278,323	368,949	355,693	0
6060 Overtime	0	0	15,700	14,702	18,202	18,000	18,202	0
6070 FICA / Medicare	0	0	22,950	16,736	20,721	28,071	28,071	0
6080 TMRS	0	0	29,900	23,994	29,707	33,281	33,281	0
6081 Health Insurance	0	0	33,870	29,208	35,049	56,878	56,878	0
6084 Unemployment	0	0	105	77	95	1,764	1,764	0
6085 Longevity	0	0	1,050	0	0	1,570	1,545	0
6090 Certification Pay	0	0	3,000	3,000	3,000	1,500	2,700	0
6103 Fuel	0	0	8,700	7,241	8,689	12,000	8,689	0
6113 Uniforms	0	0	2,000	0	0	1,500	7,000	0
6116 AMMUNITION & TARGETS	0	0	0	0	0	1,000	1,000	0
6118 Software	0	0	0	0	0	2,000	0	0
6202 MACHINERY & EQUIPMENT	0	0	0	0	0	13,000	13,000	0
6203 Building Maintenance	0	0	0	0	0	1,000	0	0
6205 Service Contracts	0	0	29,737	23,853	28,623	25,000	25,000	0
6207 Vehicle Repairs	0	0	12,500	4,022	4,826	6,500	6,500	0
6208 Radio / MDT Equip. & Svc. (Purchase of: - 4 handheld / mobile radios; and - 5 mobile data terminals (MDTs) / laptops)	0	0	3,200	0	0	48,671	51,757	0
6211 Animal Control	0	0	4,000	2,804	3,365	3,365	3,365	0
6303 Training	0	0	0	0	0	2,000	2,000	0
6321 Miscellaneous	0	0	2,250	2,450	2,940	1,500	2,940	0
Police Department	0	0	429,214	352,886	433,540	627,549	619,385	0
Dept: 050 Emergency Management								

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior Year Actual	Current Year				(6) Requested	(7) Recommended	(8) Adopted
		Original Budget	Amended Budget	Actual Thru July	Estimated Total			
Fund: 01 - General Fund								
Expenditures								
Dept: 050 Emergency Management								
6712 COVID-19	0	0	76,361	76,395	76,395	0	0	0
Emergency Management	0	0	76,361	76,395	76,395	0	0	0
Dept: 060 Buildings & Technology								
6118 Software	0	0	21,400	17,893	21,472	21,472	21,472	0
6203 Building Maintenance	0	0	5,500	5,153	6,184	6,184	6,184	0
6205 Service Contracts	0	0	29,200	23,574	28,288	28,288	28,288	0
6331 Electricity	0	0	105,052	87,708	105,250	105,250	105,250	0
6705 Repairs	0	0	6,400	2,310	2,772	2,772	2,772	0
6710 Janitorial Services	0	0	16,800	13,895	16,674	12,864	12,864	0
Buildings & Technology	0	0	184,352	150,533	180,640	176,830	176,830	0
Dept: 070 Development Services								
6205 Service Contracts	0	0	3,500	2,617	3,141	3,141	3,141	0
6715 Building Official	0	0	25,000	18,586	22,303	22,303	22,303	0
6717 City Engineer	0	0	0	0	0	10,000	10,000	0
Development Services	0	0	28,500	21,203	25,444	35,444	35,444	0
Dept: 080 Parks & Recreation								
6017 Pool Subcontractors (Pool manager and lifeguards)	0	0	15,450	8,783	10,874	40,710	40,710	0
6021 Salaries	0	0	87,163	75,327	87,163	46,970	46,970	0
6060 Overtime	0	0	1,100	865	1,071	1,071	1,071	0
6070 FICA / Medicare	0	0	6,668	6,149	7,613	10,245	10,245	0
6080 TMRS	0	0	9,117	7,346	9,095	4,445	4,445	0
6081 Health Insurance	0	0	13,730	11,951	14,341	8,081	8,081	0
6084 Unemployment	0	0	100	27	33	2,016	2,016	0
6085 Longevity	0	0	1,070	0	0	1,035	1,035	0
6103 Fuel	0	0	1,200	885	1,061	1,061	1,061	0
6104 Pool Chemicals (Subcontractor / pool chemical feeder system)	0	0	6,100	420	505	15,276	15,276	0
6113 Uniforms	0	0	0	376	451	4,500	4,500	0
6114 Tools & Equipment	0	0	4,000	4,977	5,973	5,973	5,973	0
6332 Park Mntc. & Improvements (Paint Community Park Building; and	0	0	3,393	8,454	10,145	10,145	10,145	0
6335 Hohenberger Maintenance Resurface tennis courts and repair fencing/lights)	0	0	2,000	325	390	390	390	0
6343 Special Events (Independence and Veteran's Day celebrations; and	0	0	0	0	0	8,383	8,383	0
Parks & Recreation National Night Out)	0	0	151,091	125,885	148,715	160,301	160,301	0
Dept: 090 Solid Waste								
6714 Solid Waste Collection & Recy.	0	0	226,000	185,405	222,486	222,486	222,486	0
6718 CAPCOG - Recycling Cntr. (Recycling Center closure)	0	0	0	0	0	28,622	28,622	0
Solid Waste	0	0	226,000	185,405	222,486	251,108	251,108	0
Dept: 100 Streets & Rights-of-Way								
6122 Street Maintenance (Pothole repair; edge of pavement repair; and crack routing / sealing)	0	0	5,000	2,947	3,536	75,938	75,938	0

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 01 - General Fund								
Expenditures								
Streets & Rights-of-Way	0	0	5,000	2,947	3,536	75,938	75,938	0
Total Expenditures	0	0	1,733,571	1,397,072	1,675,259	1,933,318	1,925,154	0
General Fund	1,719,794	1,624,313	1	253,930	294,078	-8,164	0	0
Grand Total:	1,719,794	1,624,313	1	253,930	294,078	-8,164	0	0



Proposed FYE 2022 Interest and Sinking Fund (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	July	Total	Requested	Recommended	Adopted
Fund: 04 - Interest & Sinking Fund						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Revenues								
Dept: 175 I&S Revenues								
4001 Property Taxes (Includes additional \$65,572 for 2021 General Obligation Refunding Bond issuance.)	0	0	173,124	171,777	171,777	221,584	221,584	0
4809 Transfers In (From Water / Wastewater Utility Fund)	0	0	25,608	74,377	74,377	64,604	64,604	0
I&S Revenues	0	0	198,732	246,154	246,154	286,188	286,188	0
Total Revenues	0	0	198,732	246,154	246,154	286,188	286,188	0
Expenditures								
Dept: 176 I&S Expenditures								
6306 Bond, Series 2012	0	0	97,725	110,450	110,450	118,750	118,750	0
6321 Miscellaneous	0	0	48,020	2,575	39,837	0	0	0
6324 Bond, Series 2015	0	0	52,489	59,977	59,977	64,604	64,604	0
6329 Bond, Series 2021	0	0	0	0	0	65,572	65,572	0
6340 Bank Fees	0	0	500	237	237	0	0	0
6344 JCPD Vehicle Lease-Purchase	0	0	0	0	0	37,262	37,262	0
I&S Expenditures	0	0	198,734	173,239	210,501	286,188	286,188	0
Total Expenditures	0	0	198,734	173,239	210,501	286,188	286,188	0
Interest & Sinking Fund	0	0	-2	72,915	35,653	0	0	0
Grand Total:	0	0	-2	72,915	35,653	0	0	0



Proposed FYE 2022 Water & Wastewater Utility Fund (Committed)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	July	Total	Requested	Recommended	Adopted
Fund: 03 - Water & Wastewater Util. Fund						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Revenues								
Dept: 150 Utility Revenues								
4801 Water	0	0	250,000	276,503	331,803	331,803	331,803	0
4802 Sewer	0	0	190,000	221,049	265,258	265,258	265,258	0
4803 Impact Fees	0	0	60,000	4,198	5,037	5,037	5,037	0
4804 Tap Fees	0	0	9,500	2,011	2,413	2,413	2,413	0
4805 Late Fees	0	0	9,000	13,890	16,669	16,669	16,669	0
4806 Service Fees	0	0	1,500	3,379	4,055	4,055	4,055	0
4807 Administrative Fees	0	0	5,000	2,328	2,794	2,794	2,794	0
4809 Transfers In	0	0	0	0	0	0	0	0
Utility Revenues	0	0	525,000	523,358	628,029	628,029	628,029	0
Total Revenues	0	0	525,000	523,358	628,029	628,029	628,029	0
Expenditures								
Dept: 600 System								
6021 Salaries	163,835	156,724	156,724	134,330	166,313	167,785	167,785	0
6060 Overtime	14,871	20,000	16,400	9,021	10,825	10,825	10,825	0
6070 FICA / Medicare	12,859	11,990	11,990	9,622	11,913	13,764	13,764	0
6080 TMRS	22,984	15,610	15,610	14,166	17,539	16,319	16,319	0
6081 Health Insurance	19,240	21,584	21,584	17,153	20,584	24,514	24,514	0
6083 Worker's Compensation (Lump sum paid out of the General Fund.)	10,587	11,000	11,000	0	0	0	0	0
6084 Unemployment	0	0	100	54	67	756	756	0
6085 Longevity	3,385	3,690	3,690	0	0	3,740	3,740	0
6090 Certification Pay	0	0	0	0	0	5,400	5,400	0
6103 Fuel	3,763	3,500	7,000	5,943	7,131	7,131	7,131	0
6113 Uniforms	11,092	8,040	8,040	5,639	6,767	3,000	3,000	0
6114 Tools & Equipment	56,906	35,000	33,000	6,035	7,242	7,242	7,242	0
6205 Service Contracts	50	42,000	42,000	19,621	23,545	23,545	23,545	0
6207 Vehicle Repairs (Paid out of the VERP Fund.)	6,790	0	1,000	2,061	2,474	0	0	0
6210 Operational Expenses	164,434	130,000	108,800	62,266	74,719	100,000	100,000	0
6215 METER REPLACEMENT PROG (Replacement of 100 meters.)	21,200	11,000	0	0	0	20,000	20,000	0
6216 SCADA Improvements (Replacement / addition of water / wastewater control modules and fixtures)	0	0	0	0	0	23,160	23,160	0
6303 Training	0	1,500	1,500	0	0	1,500	1,500	0
6304 Licensure	3,898	5,000	5,000	4,897	5,876	5,876	5,876	0
6340 Bank Fees (Paid out of the General Fund City / Fund-wide)	0	0	1,200	1,188	1,188	0	0	0
6704 Software	3,455	3,435	3,435	2,362	2,835	2,835	2,835	0
9473 TSF from System to VERP	20,507	35,000	0	-2,028	-2,028	0	0	0
9475 Transfers Out (\$126,033 to General Fund; \$64,604 to Interest & Sinking Fund)	0	0	76,927	76,036	76,036	190,637	190,637	0
9500 WWTP REIM/EXP	10,647	0	0	0	0	0	0	0

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 03 - Water & Wastewater Util. Fund								
Expenditures								
System	550,503	515,073	525,000	368,366	433,026	628,029	628,029	0
Total Expenditures	550,503	515,073	525,000	368,366	433,026	628,029	628,029	0
Water & Wastewater Util. Fund	-550,503	-515,073	0	154,992	195,003	0	0	0
Grand Total:	-550,503	-515,073	0	154,992	195,003	0	0	0



**HOTEL OCCUPANCY TAX
FUND BUDGETS**

Proposed FYE 2022 Hotel Occupancy Tax Fund (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 02 - Hotel Occupancy Tax Fund (HOT)								
						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Revenues								
Dept: 125 HOT Revenues								
4105 Special Revenue	0	0	70,000	53,373	106,746	106,746	106,746	0
HOT Revenues	0	0	70,000	53,373	106,746	106,746	106,746	0
Total Revenues	0	0	70,000	53,373	106,746	106,746	106,746	0
Expenditures								
Dept: 126 HOT Expenditures								
6340 Bank Fees	0	0	500	241	289	0	0	0
7003 Visitor Center Contract	0	0	69,500	39,845	52,345	50,000	50,000	0
7004 Misc. HOT Expenditures	0	0	0	0	0	46,746	46,746	0
7005 HOT Advertising	0	0	0	0	0	10,000	10,000	0
HOT Expenditures	0	0	70,000	40,086	52,634	106,746	106,746	0
Total Expenditures	0	0	70,000	40,086	52,634	106,746	106,746	0
Hotel Occupancy Tax Fund (HOT)	0	0	0	13,287	54,112	0	0	0
Grand Total:	0	0	0	13,287	54,112	0	0	0



**CAPITAL REPLACEMENT
FUND BUDGET**

Proposed FYE 2022 Capital Replacement Fund (Committed)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 06 - Capital Replacement Fund						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Revenues								
Dept: 225 Capital Replacement Revenues								
4006 Transfers In	0	0	0	202,061	202,061	0	0	0
4105 Special Revenue	0	0	0	174,777	174,777	0	0	0
4106 American Rescue Plan Act	0	0	0	0	264,016	264,016	264,016	0
(\$528,032 payable to the City in two (2) tranches in FYEs 2021 & 2022)								
Capital Replacement Revenues	0	0	0	376,838	640,854	264,016	264,016	0
Total Revenues	0	0	0	376,838	640,854	264,016	264,016	0
Expenditures								
Dept: 000 Non-departmental								
6340 Bank Fees	0	0	0	-10	-10	0	0	0
Non-departmental	0	0	0	-10	-10	0	0	0
Dept: 226 Capital Replacement Exps.								
6095 Capital Replacement Exps.	0	0	0	283,357	309,636	0	0	0
6340 Bank Fees	0	0	0	279	279	0	0	0
6345 Scofield Ave. WW Improvements	0	0	0	0	0	528,032	528,032	0
6346 Software Upgrades	0	0	0	0	0	26,007	26,007	0
(Lease / purchase of Tyler Technologies InCode software)								
6347 City Hall Sec./Elec. Upgrades	0	0	0	0	0	37,102	37,102	0
(Access control / security system; and								
6348 Police Dept. Expenses	0	0	0	0	0	4,118	4,118	0
Automatic transfer switch for existing generator)								
Capital Replacement Exps.	0	0	0	283,636	309,915	595,259	595,259	0
Total Expenditures	0	0	0	283,626	309,905	595,259	595,259	0
Capital Replacement Fund	0	0	0	93,212	330,949	-331,243	-331,243	0
Grand Total:	0	0	0	93,212	330,949	-331,243	-331,243	0



**MUNICIPAL COURT SECURITY
& TECHNOLOGY FUND BUDGETS**

Proposed FYE 2022 Municipal Court Security & Technology Funds (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 08 - Court Security Fund								
Revenues						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Dept: 275 Court Security Revenues								
4007 Special Revenue	0	0	0	845	1,014	1,014	1,014	0
Court Security Revenues	0	0	0	845	1,014	1,014	1,014	0
Total Revenues	0	0	0	845	1,014	1,014	1,014	0
Expenditures								
Dept: 276 Court Security Expenditures								
6097 Court Security Expenditures	0	0	0	0	0	0	0	0
6340 Bank Fees	0	0	0	231	231	0	0	0
Court Security Expenditures	0	0	0	231	231	0	0	0
Total Expenditures	0	0	0	231	231	0	0	0
Court Security Fund	0	0	0	614	783	1,014	1,014	0
Grand Total:	0	0	0	614	783	1,014	1,014	0

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 07 - Court Technology Fund						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Revenues								
Dept: 250 Court Tech. Revenues								
4008 Special Revenue	0	0	0	841	1,009	1,009	1,009	0
Court Tech. Revenues	0	0	0	841	1,009	1,009	1,009	0
Total Revenues	0	0	0	841	1,009	1,009	1,009	0
Expenditures								
Dept: 251 Court Tech. Expenditures								
6096 Court Tech. Expenditures	0	0	0	0	0	0	0	0
6340 Bank Fees	0	0	0	261	261	0	0	0
Court Tech. Expenditures	0	0	0	261	261	0	0	0
Total Expenditures	0	0	0	261	261	0	0	0
Court Technology Fund	0	0	0	580	748	1,009	1,009	0
Grand Total:	0	0	0	580	748	1,009	1,009	0



**VEHICLE EQUIPMENT REPLACEMENT
PROGRAM FUND BUDGET**

Proposed FYE 2022 Vehicle Equipment Replacement Fund (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 05 - Vehicle & Equip. Repl. Fund								
Revenues						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Dept: 200 VERP Revenues								
4005 VERP Revenue	0	0	35,000	45,860	55,032	55,032	55,032	0
VERP Revenues	0	0	35,000	45,860	55,032	55,032	55,032	0
Total Revenues	0	0	35,000	45,860	55,032	55,032	55,032	0
Expenditures								
Dept: 201 VERP Expenditures								
6094 VERP Expenditures (Lease / purchase of three (3) F250 trucks to replace three (3) 2006 F150 trucks.)	0	0	34,500	48	48	55,032	55,032	0
6340 Bank Fees	0	0	500	231	231	0	0	0
VERP Expenditures	0	0	35,000	279	279	55,032	55,032	0
Total Expenditures	0	0	35,000	279	279	55,032	55,032	0
Vehicle & Equip. Repl. Fund	0	0	0	45,581	54,753	0	0	0
Grand Total:	0	0	0	45,581	54,753	0	0	0



Proposed FYE 2022 Parks & Recreation Fund (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year				(6)	(7)	(8)
	Year	Original	Amended	Actual Thru	Estimated			
	Actual	Budget	Budget	July	Total	Requested	Recommended	Adopted
Fund: 09 - Parks & Recreation Fund								
Revenues						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Dept: 300 Parks & Rec Revenues								
4007 Special Revenue	0	0	0	0	0	0	0	0
Parks & Rec Revenues	0	0	0	0	0	0	0	0
Total Revenues	0	0	0	0	0	0	0	0
Expenditures								
Dept: 301 Parks & Rec Expenditures								
6098 Parks & Rec Expenditures	0	0	0	0	0	0	0	0
6340 Bank Fees	0	0	0	231	231	0	0	0
Parks & Rec Expenditures	0	0	0	231	231	0	0	0
Total Expenditures	0	0	0	231	231	0	0	0
Parks & Recreation Fund	0	0	0	-231	-231	0	0	0
Grand Total:	0	0	0	-231	-231	0	0	0



**LOCAL TRUANCY PREVENTION
AND DIVERSION FUND BUDGET**

Proposed FYE 2022 Local Truancy Prevention and Diversion Fund (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 10 - Local Truancy & Prev. Fund								
						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Revenues								
Dept: 325 LTP Revenues								
4009 LTP Fines	0	0	0	492	590	590	590	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>492</u>	<u>590</u>	<u>590</u>	<u>590</u>	<u>0</u>
LTP Revenues	0	0	0	492	590	590	590	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>492</u>	<u>590</u>	<u>590</u>	<u>590</u>	<u>0</u>
Total Revenues	0	0	0	492	590	590	590	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>492</u>	<u>590</u>	<u>590</u>	<u>590</u>	<u>0</u>
Expenditures								
Dept: 326 LTP Expenditures								
6099 LTP Expenditures	0	0	0	0	0	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
6340 Bank Fees	0	0	0	319	319	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>319</u>	<u>319</u>	<u>0</u>	<u>0</u>	<u>0</u>
LTP Expenditures	0	0	0	319	319	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>319</u>	<u>319</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Expenditures	0	0	0	319	319	0	0	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>319</u>	<u>319</u>	<u>0</u>	<u>0</u>	<u>0</u>
Local Truancy & Prev. Fund	0	0	0	173	271	590	590	0
	<u>0</u>	<u>0</u>	<u>0</u>	<u>173</u>	<u>271</u>	<u>590</u>	<u>590</u>	<u>0</u>
Grand Total:	0	0	0	173	271	590	590	0



Proposed FYE 2022 Municipal Jury Fund (Restricted)

BUDGET WORKSHEET

City of Johnson City

Month: 7/31/2021	Prior	Current Year			(6)	(7)	(8)	
	Year	Original	Amended	Actual Thru	Estimated	Requested	Recommended	Adopted
	Actual	Budget	Budget	July	Total			
Fund: 11 - Court Jury Fund								
Revenues						(Beginning and ending Fund balances cannot be determined until completion of the FYE 2020 audit.)		
Dept: 350 Court Jury Revenues								
4010 Jury Fines	0	0	0	10	11	11	11	0
Court Jury Revenues	0	0	0	10	11	11	11	0
Total Revenues	0	0	0	10	11	11	11	0
Expenditures								
Dept: 351 Court Jury Expenditures								
6100 Court Jury Expenditures	0	0	0	0	0	0	0	0
6340 Bank Fees	0	0	0	319	319	0	0	0
Court Jury Expenditures	0	0	0	319	319	0	0	0
Total Expenditures	0	0	0	319	319	0	0	0
Court Jury Fund	0	0	0	-309	-308	11	11	0
Grand Total:	0	0	0	-309	-308	11	11	0

Appendix A



Proposed FYE 2022 Municipal Fee Schedule

The City of Cottonwood Shores recently completed a survey on current water, wastewater, and garbage collection fees from area municipalities. Based upon this survey and City Staff input, the proposed FYE 2022 Municipal Fee Schedule increases / amends water and wastewater fees in the following manner:

1. Water Tap Fee -
 - a. $\frac{3}{4}$ " meter w/ up to 60 ft. of service line - 140% increase
 - b. Added 1" meter w/ up to 60 ft. of service line - \$1,935.00
 - c. Added 2" meter w/ up to 60 ft. of service line - \$2,767.00
 - d. Added > 2" meter w/ up to 60 ft. of service line - Actual cost + 10%
2. Sewer Tap Fee - new sewer tap - 140% increase
3. Minimum Water and Sewer Rate - minimum water and sewer rate - 15% increase
4. Water and Sewer Rates - 15% increase

**Residential Combined Water-Wastewater-Garbage Cost - V2
2021 - as of July 21, 2021 (jch)**

City Name - Distance	City Population	Residential Water		Residential Wastewater		Residential Garbage	Recycling Cost	Recycling Method	Combined 5,000 Gal. Utility Costs	Combined 5,000 Gal. Utility Costs	Combined 5,000 Gal. Ranking	Property Tax Rate Per \$100	Sales Tax Rate %
		5,000 Gal.	10,000 Gal.	5,000 Gal.	10,000 Gal.								
		5,000 Gal.	10,000 Gal.	5,000 Gal.	10,000 Gal.	Monthly Garbage Cost	Monthly Cost	Method	Recycle - Water - Sewer - Garbage				
Johnson City - 26 mi.	2,235	34.51	63.76	34.54	68.09	22.64	Inc	Cart - 2 wks	91.69	1	0.3990	1.5%	
Meadowlakes - 7 mi.	2,104	30.65	40.65	57.00	57.00	22.00	Inc	Cart - 2 wks	109.65	2	0.2870	N/A	
Marble Falls - 1 mi.	7,344	50.57	75.17	44.85	68.55	19.82	Inc	Cart - 2 wks	115.24	3	0.6100	2.0%	
Burnet - 18 mi.	7,100	44.64	68.04	55.00	80.00	22.74	Inc	Cart - 2 wks	122.34	4	0.6237	2.0%	
Cottonwood Shores	1,808	62.65	105.00	50.35	68.45	25.25	Inc	Cart - 2 wks	138.25	5	0.5315	2.0%	
Lago Vista - 34 mi.	7,556	52.27	84.77	72.75	126.50	21.98	Inc	Cart - 2 wks	147.00	6	0.6500	2.0%	
Bretram - 29 mi.	2,254												
Horseshoe Bay - 1 mi.	6,400												
Liberty Hill - 34 mi.	3,951												
Llano - 32 mi.	3,443												
Granite Shoals - 13 mi.	5,087												
Averages:		45.88	72.90	52.42	76.43	22.41			120.70				

*All outside City utility accounts pay double inside rates

Inc = Included in base garbage rate

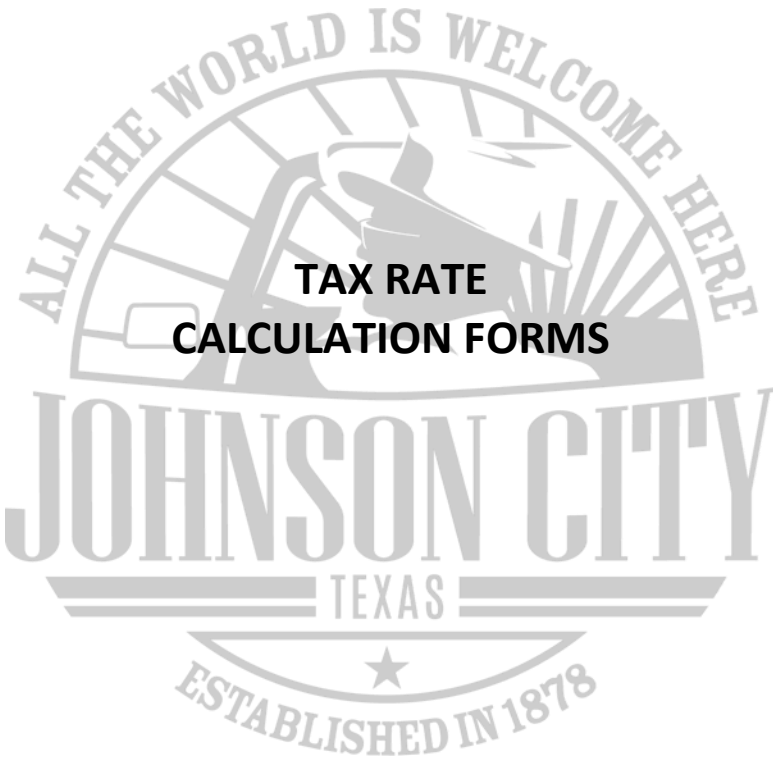
Residential Combined Water-Wastewater-Garbage Cost - V2
2021 - as of July 21, 2021 (jch)

Cottonwood Shores		Burnet		Meadowlakes		Johnson City		
Tap Fees: Water - Residential		Tap Fees: Water - Residential		Tap Fees: Water - Residential		Tap Fees: Water - Residential		
Meter Size	Inside City	Outside City	Meter Size	Inside City	Outside City	Meter Size	Inside City	Outside City
3/4"	\$1,800.00	\$2,300.00	3/4"	n/a	n/a	3/4"	n/a	n/a
1"	\$2,300.00	\$2,800.00	1"	\$630.00	n/a	1"	\$630.00	n/a
2"	\$3,300.00	\$4,300.00	2"	\$3,548.27	n/a	2"	\$3,548.27	n/a
Above 2"	TBD	TBD	Above 2"	TBD	TBD	Above 2"	TBD	TBD
Tap Fees: Water - Commercial		Tap Fees: Water - Commercial		Tap Fees: Water - Commercial		Tap Fees: Water - Commercial		
Meter Size	Inside City	Outside City	Meter Size	Inside City	Outside City	Meter Size	Inside City	Outside City
3/4"	\$1,800.00	\$2,300.00	3/4"	\$630.00	n/a	3/4"	\$630.00	n/a
1"	\$2,300.00	\$2,800.00	1"	\$630.00	n/a	1"	\$630.00	n/a
2"	\$3,300.00	\$4,300.00	2"	\$3,548.27	n/a	2"	\$3,548.27	n/a
Above 2"	TBD	TBD	Above 2"	TBD	TBD	Above 2"	TBD	TBD
Tap Fees: Wastewater - Res		Tap Fees: WW - Res		Tap Fees: WW - Res		Tap Fees: WW - Res		
		\$1,800.00	\$2,800.00			\$530.00	n/a	\$925.00
Tap Fees: Wastewater - Comm		Tap Fees: WW - Comm		Tap Fees: WW - Comm		Tap Fees: WW - Comm		
		\$1,800.00	\$2,800.00			\$530.00	n/a	\$925.00

K. WATER AND WASTEWATER FEES				
a.	Late Payment Charge	After 15th of Each Month	10%	Is
b.	Water			
	1. Reconnection	1st Reconnection	\$ 35.00	Is
		2nd Reconnection	\$ 45.00	Is
		3rd Reconnection	\$ 55.00	Is
		4th and Subsequent Reconnections	\$ 65.00	Is
	2. Water Meter Deposits	Residential	\$ 150.00	plus a \$25 nonrefundable fee
		Commercial:		
		- Less than 10,000 gallons	\$ 175.00	plus a \$25 nonrefundable fee
		- 10,001 - 30,000 gallons	\$ 250.00	plus a \$25 nonrefundable fee
		- 30,001 - 50,000 gallons	\$ 350.00	plus a \$25 nonrefundable fee
		- Greater than 50,000 gallons	\$ 500.00	plus a \$25 nonrefundable fee
	3. Water Meter Transfer of Service		\$ 35.00	ea
	4. Temporary Water Cut-off	Normal Business Hours	\$ 35.00	per hr
		Afterhours	\$ 70.00	per hr
	5. Water Meter Testing / Replacement		\$ 125.00	ea, refundable if meter is faulty
	6. Tap Fee	- New 3/4" Meter w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	\$ 1,512.00	ea
		- New 1" Meter w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	\$ 1,935.00	ea
		- New 2" Meter w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	\$ 2,767.00	ea
		- New Meter >2" w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	Actual Cost + 10%	Is
c.	Sewer			
	1. Tap Fee	- New Sewage Connection	\$ 1,299.00	Is
		- Labor, Materials, and Equipment Related to New Sewage Connection, including Roadway Repair	Actual Cost + 10%	Is
	2. Reconnection		\$ 160.00	Is
d.	Water and Sewer			
	1. Repair of Damaged Water and Sewer Lines	- Labor (Normal Business Hours)	\$ 55.00	per hour per man
		- Labor (Afterhours)	\$ 75.00	per hour per man
		- Equipment	\$ 60.00	per hour
		- Materials	Actual Cost + 10%	Is
	2. Water and Sewer Rates (Residential and Commercial)	- Joint Minimum Water and Sewer Bill	\$ 42.97	Is
	(Wastewater averaging is calculated from December thru February of each fiscal year when most of the water is deposited into the sanitary sewer system rather than outdoors.)	- Water Service:		
		- Residential Inside City Limits:		
		- First 2,000 Gallons or Part Thereof	\$ 19.50	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 6.73	per 1,000 gallons
		- Commercial Inside City Limits:		
		- First 2,000 Gallons or Part Thereof	\$ 19.50	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 7.92	per 1,000 gallons
		- Residential Outside City Limits (1-1/2 Rate):		
		- First 2,000 Gallons or Part Thereof	\$ 29.25	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 10.10	per 1,000 gallons
		- Commercial Outside City Limits (1-1/2 Rate):		
		- First 2,000 Gallons or Part Thereof	\$ 29.25	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 11.88	per 1,000 gallons
		- Sewer Service:		
		- Residential Inside City Limits:		
		- First 2,000 Gallons or Part Thereof	\$ 23.47	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 5.42	per 1,000 gallons
		- Commercial Inside City Limits:		
		- First 2,000 Gallons or Part Thereof	\$ 23.47	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 6.96	per 1,000 gallons
		- Residential Outside City Limits (1-1/2 Rate):		
		- First 2,000 Gallons or Part Thereof	\$ 35.21	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 8.13	per 1,000 gallons
		- Commercial Outside City Limits (1-1/2 Rate):		
		- First 2,000 Gallons or Part Thereof	\$ 35.21	Is
		- Each Additional 1,000 Gallons or Part Thereof	\$ 10.44	per 1,000 gallons
	3. Impact Fees	- 5/8" Water Meter		
		- Water	\$ 3,113.00	1.00 Equivalent

		- Sewer	\$ 4,134.00	Single Family
		- 3/4" Water Meter		
		- Water	\$ 5,198.00	
		- Sewer	\$ 6,904.00	1.67 ESFC
		- 1" Water Meter		
		- Water	\$ 8,311.00	
		- Sewer	\$ 11,039.00	2.67 ESFC
		- 1-1/2" Water Meter		
		- Water	\$ 24,902.00	
		- Sewer	\$ 33,075.00	8.00 ESFC
		- 2" Water Meter		
		- Water	\$ 35,267.00	
		- Sewer	\$ 46,843.00	11.33 ESFC
		- 3" Water Meter		
		- Water	\$ 72,620.00	
		- Sewer	\$ 96,456.00	23.33 ESFC
		- 4" Water Meter		
		- Water	\$ 124,509.00	
		- Sewer	\$ 165,377.00	40.00 ESFC
		- 6" Water Meter		
		- Water	\$ 249,019.00	
		- Sewer	\$ 330,754.00	80.00 ESFC
		- 8" Water Meter		
		- Water	\$ 373,528.00	
		- Sewer	\$ 496,130.00	120.00 ESFC
e.	Vehicle Equipment Replace Program (VERP)	Per residential utility account per month	\$ 4.00	Is
		Per commercial utility account per month	\$ 14.00	Is

Appendix B



2021 Tax Rate Calculation Worksheet

CITY OF JC

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.

1.	2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 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 (will deduct taxes in Line 17). ¹	\$208,353,000
2.	2020 tax ceilings. Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. ²	\$0
3.	Preliminary 2020 adjusted taxable value. Subtract line 2 from line 1.	\$208,353,000
4.	2020 total adopted tax rate.	\$0.399000/\$100
5.	2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values: \$17,631,710 B. 2020 values resulting from final court decisions: - \$17,392,740 C. 2020 value loss. Subtract B from A. ³	\$238,970
6.	2020 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2020 ARB certified value: \$0 B. 2020 disputed value: - \$0 C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7.	2020 Chapter 42 related adjusted values. Add line 5 and line 6.	\$238,970
8.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add line 3 and line 7.	\$208,591,970

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)

2021 Tax Rate Calculation Worksheet

CITY OF JC

No-New-Revenue Tax Rate (continued)

9.	2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10.	<p>2020 taxable value lost because property first qualified for an exemption in 2021. 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 2021 does not create a new exemption or reduce taxable value.</p> <p>A. Absolute exemptions. Use 2020 market value: \$327,890</p> <p>B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$751,735</p> <p>C. Value loss. Add A and B.⁶</p>	\$1,079,625
11.	<p>2020 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 2021. Use only those properties that first qualified in 2021; do not use properties that qualified in 2020.</p> <p>A. 2020 market value: \$0</p> <p>B. 2021 productivity or special appraised value: - \$0</p> <p>C. Value loss. Subtract B from A.⁷</p>	\$0
12.	Total adjustments for lost value. Add lines 9, 10C and 11C.	\$1,079,625
13.	Adjusted 2020 taxable value. Subtract line 12 from line 8.	\$207,512,345
14.	Adjusted 2020 total levy. Multiply line 4 by line 13 and divide by \$100.	\$827,974
15.	Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	\$7,856
16.	Taxes in tax increment financing (TIF) for tax year 2020. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2021 captured appraised value in Line 18D, enter "0". ⁹	\$0
17.	Adjusted 2020 levy with refunds and TIF adjustment. Add lines 14 and 15, subtract line 16. ¹⁰	\$835,830

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 § 26.012(13)

9 Tex. Tax Code § 26.03(c)

10 Tex. Tax Code § 26.012(13)

2021 Tax Rate Calculation Worksheet

CITY OF JC

No-New-Revenue Tax Rate (continued)

<p>18. Total 2021 taxable value on the 2021 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 includes homeowners age 65 or older or disabled.¹¹</p> <p>A. Certified values: \$225,414,159</p> <p>B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$0</p> <p>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</p> <p>D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 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 - \$0</p> <p>E. Total 2021 value. Add A and B, then subtract C and D. \$225,414,159</p>	
<p>19. Total value of properties under protest or not included on certified appraisal roll.¹³</p> <p>A. 2021 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 \$0</p> <p>B. 2021 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 at 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 + \$0</p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

2021 Tax Rate Calculation Worksheet

CITY OF JC

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. Total value under protest or not certified. Add A and B.	\$0
20.	2021 tax ceilings. Counties, cities and junior colleges 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 units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21.	2021 total taxable value. Add lines 18E and 19C. Subtract line 20. ¹⁷	\$225,414,159
22.	Total 2021 taxable value of properties in territory annexed after January 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23.	Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. 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 January 1, 2020 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$2,386,475
24.	Total adjustments to the 2021 taxable value. Add lines 22 and 23.	\$2,386,475
25.	Adjusted 2021 taxable value. Subtract line 24 from line 21.	\$223,027,684
26.	2021 NNR tax rate. Divide line 17 by line 25 and multiply by \$100. ²⁰	\$0.3747/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	\$/\$100

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)

2021 Tax Rate Calculation Worksheet

CITY OF JC

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:

1. **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.
2. **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.

28.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.3109/\$100
29.	2020 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> .	\$208,591,970
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$648,512
31.	<p>Adjusted 2020 levy for calculating NNR M&O taxes.</p> <p>A. 2020 sales tax specifically to reduce property taxes. For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p style="text-align: right;">\$162,713</p> <p>B. M&O taxes refunded for years preceding tax year 2020: 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 2020. This line applies only to tax years preceding tax year 2020.</p> <p style="text-align: right;">+ \$5,632</p> <p>C. 2020 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 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

2021 Tax Rate Calculation Worksheet

CITY OF JC

Voter-Approval Tax Rate (continued)

31. (cont.)	<p>D. 2020 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 E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. +/- \$0</p> <p>E. 2020 M&O levy adjustments.: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function. \$168,345</p> <p>F. Add line 30 to line 31E. \$816,857</p>	
32.	Adjusted 2021 taxable value. Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$223,027,684
33.	2021 NNR M&O rate. (unadjusted) Divide line 31 by line 32 and multiply by \$100.	\$0.3662/\$100
34.	Rate adjustment for state criminal justice mandate.²³ <p>A. 2021 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</p> <p>B. 2020 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</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	\$0/\$100

²² [Reserved for expansion]

²³ Tex. Tax Code § 26.044

2021 Tax Rate Calculation Worksheet

CITY OF JC

Voter-Approval Tax Rate (continued)

35.	<p>Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 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</p> <p>B. 2020 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, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0. \$0/\$100</p>	\$0/\$100
36.	<p>Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals 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. \$0</p> <p>B. 2020 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose. \$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100. \$0/\$100</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0. \$0/\$100</p>	\$0/\$100

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

2021 Tax Rate Calculation Worksheet

CITY OF JC

Voter-Approval Tax Rate (continued)

37.	<p>Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 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</p> <p style="text-align: right;">\$0</p> <p>B. 2020 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, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p>C. Subtract B from A and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</p> <p style="text-align: right;">\$0/\$100</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p> <p style="text-align: right;">\$0/\$100</p>	
38.	<p>Adjusted 2021 NNR M&O rate. Add lines 33, 34D, 35D, 36E, and 37E.</p>	\$0.3662/\$100
39.	<p>2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035</p> <p>Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08.²⁷</p>	\$0.379/\$100

²⁶ Tex. Tax Code § 26.0443

²⁷ Tex. Tax Code § 26.04(c-1)

2021 Tax Rate Calculation Worksheet

CITY OF JC

Voter-Approval Tax Rate (concluded)

40.	<p>Total 2021 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> <p>(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> <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. Enter debt amount. \$288,888</p> <p>B: Subtract unencumbered fund amount used to reduce total debt. -\$64,604</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. \$224,284</p>	
41.	Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$0
42.	Adjusted 2021 debt. Subtract line 41 from line 40E.	\$224,284
43.	<p>2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.²⁹ 99.0000%</p> <p>B. Enter the 2020 actual collection rate. 99.0000%</p> <p>C. Enter the 2019 actual collection rate. 98.0000%</p> <p>D. Enter the 2018 actual collection rate. 98.0000%</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%.³⁰ 99.0000%</p>	
44.	2021 debt adjusted for collections. Divide line 42 by line 43E.	\$226,549
45.	2021 total taxable value. Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$225,414,159
46.	2021 debt rate. Divide line 44 by line 45 and multiply by \$100.	\$0.1005/\$100
47.	2021 voter-approval tax rate. Add lines 39 and 46.	\$0.4795/\$100
48.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/\$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)

29 Tex. Tax Code § 26.04(b)

30 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

2021 Tax Rate Calculation Worksheet

CITY OF JC

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.

49.	Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, 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 2020, skip this line.	\$0
50.	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 2020 or in May 2021. Multiply the amount on Line 49 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 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$180,380
51.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$225,414,159
52.	Sales tax adjustment rate. Divide line 50 by line 51 and multiply by \$100.	\$0.08/\$100
53.	2021 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> .	\$0.3747/\$100
54.	2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2020.	\$0.3747/\$100
55.	2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from line 47 or 48, as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.4795/\$100
56.	2021 voter-approval tax rate, adjusted for sales tax. Subtract line 52 from line 55.	\$0.3995/\$100

31 [Reserved for expansion]

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)

2021 Tax Rate Calculation Worksheet

CITY OF JC

Voter-Approval 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.

57.	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
58.	2021 total taxable value. Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$225,414,159
59.	Additional rate for pollution control. Divide line 57 by line 58 and multiply by 100.	\$0/\$100
60.	2021 voter-approval tax rate, adjusted for pollution control. Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	\$0.3995/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2021 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax). \$0.3747/\$100

Voter-approval tax rate. As applicable, enter the 2021 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment). \$0.3995/\$100

De minimis rate. If applicable, enter the de minimis rate from line 70. /\$100

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 calculated the tax rates in accordance with requirements in Tax Code. ⁴⁴

Print Here

Printed Name of Taxing Unit Representative

Sign Here

Candice Fry

Taxing Unit Representative

Date

44 Tex. Tax Code § 26.04(c)

**2021 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease**

Entity Name: CITY OF JC

Date: 07/30/2021

1. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$208,591,970
2. 2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.399000
3. Taxes refunded for years preceding tax year 2020. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	\$7,856
4. Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$840,138
5. 2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$225,414,159
6. 2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.374700
7. 2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	\$844,627
8. Last year's total levy. Sum of line 4 for all funds.	\$840,138
9. 2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	\$844,627
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$4,489

CITY OF JC

Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 831,328	Additional Tax Levy Compared to no-new-revenue tax rate levy of 844,627
Last Year's Tax Rate	0.399000	\$899,402	\$68,074	\$54,776
No-New-Revenue Tax Rate	0.374700	\$844,627	\$13,298	\$0
Notice & Hearing Limit	0.374700	\$844,627	\$13,298	\$0
Voter-Approval Tax Rate	0.399500	\$900,530	\$69,201	\$55,903
Proposed Tax Rate	0.000000	\$0	\$-831,328	\$-844,627

No-New-Revenue Tax Rate Increase in Cents per \$100

0.00	0.374700	844,627	13,298	0
0.50	0.379700	855,898	24,569	11,271
1.00	0.384700	867,168	35,840	22,541
1.50	0.389700	878,439	47,111	33,812
2.00	0.394700	889,710	58,381	45,083
2.50	0.399700	900,980	69,652	56,354
3.00	0.404700	912,251	80,923	67,624
3.50	0.409700	923,522	92,193	78,895
4.00	0.414700	934,793	103,464	90,166
4.50	0.419700	946,063	114,735	101,436
5.00	0.424700	957,334	126,005	112,707
5.50	0.429700	968,605	137,276	123,978
6.00	0.434700	979,875	148,547	135,248
6.50	0.439700	991,146	159,818	146,519
7.00	0.444700	1,002,417	171,088	157,790
7.50	0.449700	1,013,687	182,359	169,061
8.00	0.454700	1,024,958	193,630	180,331
8.50	0.459700	1,036,229	204,900	191,602
9.00	0.464700	1,047,500	216,171	202,873
9.50	0.469700	1,058,770	227,442	214,143
10.00	0.474700	1,070,041	238,713	225,414
10.50	0.479700	1,081,312	249,983	236,685
11.00	0.484700	1,092,582	261,254	247,956
11.50	0.489700	1,103,853	272,525	259,226
12.00	0.494700	1,115,124	283,795	270,497
12.50	0.499700	1,126,395	295,066	281,768
13.00	0.504700	1,137,665	306,337	293,038
13.50	0.509700	1,148,936	317,607	304,309
14.00	0.514700	1,160,207	328,878	315,580
14.50	0.519700	1,171,477	340,149	326,851

Tax Levy: This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

Additional Levy Last Year: This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

For School Districts: This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

Additional Levy This Year: This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

For School Districts: This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

COUNTIES ONLY: All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

Notice About 2021 Tax Rates

Property Tax Rates in CITY OF JC. This notice concerns the 2021 property tax rates for CITY OF JC. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per \$100 of property value.

This year's no-new-revenue tax rate: \$0.374700/\$100

This year's voter-approval tax rate: \$0.3995/\$100

To see the full calculations, please visit _____ for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances:

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
General	\$390,227

Current Year Debt Service:

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues (or additional sales tax revenues, if applicable).

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
2012 Series	\$95,000	\$23,750	\$0	\$118,750
2015 Series	\$50,000	\$14,604	\$0	\$64,604
2021 Series	\$55,000	\$10,572	\$0	\$65,572
PD Vehicles	\$37,262	\$0	\$0	\$37,262
Payment Processing	\$2,700	\$0	\$0	\$2,700
Total required for 2021 debt service				\$288,888
- Amount (if any) paid from funds listed in unencumbered funds				\$64,604
- Amount (if any) paid from other resources				\$0
- Excess collections last year				\$0
= Total to be paid from taxes in 2021				\$224,284
+ Amount added in anticipation that the taxing unit will collect only 99.000000% of its taxes in 2021				\$2,265

= Total Debt Levy

\$226,549

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by

Name of person preparing this notice:

Position:

Date prepared: