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## ANNUAL MUNICIPAL BUDGETS FISCAL YEAR 2022 – 2023

### City Council

Mayor	Rhonda Stell
Mayor Pro-Tempore	Shelton Coleman
Councilperson	Teresa Babb
Councilperson	Patricia Dildine
Councilperson	Stephanie Fisher
Councilperson	Gayla Guthrie

### City Staff

Rick Schroder	Chief Administrative Officer
Whitney Walston	City Secretary



# CITY OF JOHNSON CITY

## Fiscal Year 2022 - 2023

### Budget Cover Page

This budget will raise more total property taxes than last year's budget by an amount of \$179,558 or 21.06%, and of that amount \$26,305.03 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: Councilpersons Dildine, Guthrie, Coleman, Babb & Fisher**

**AGAINST:**

**PRESENT and not voting: Mayor Stell**

**ABSENT:**

#### Property Tax Rate Comparison:

	<b>2022-2023</b>	<b>2021-2022</b>
Property Tax Rate:	\$0.3569 /100	\$0.3990 /100
No-New-Revenue Tax Rate:	\$0.3113 /100	\$0.3788 /100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.2208 /100	\$0.2966 /100
Voter-Approval Tax Rate:	\$0.3569 /100	\$0.4205 /100
De Minimis Tax Rate:	\$0.5159 /100	N/a
Debt Tax Rate:	\$0.1077 /100	\$0.1187 /100

Total debt obligation for the CITY OF JOHNSON CITY secured by property taxes: \$2,281,271.70 (principal and interest as of 9/30/2021)

**City of Johnson City, Texas**  
**Municipal Budgets**  
**FY 2022 - 2023**  
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**BUDGET MESSAGE**



August 2, 2022

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

**Re: Proposed Fiscal Year Ending (FYE) 2023 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 2023 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 proposed FYE 2023



Municipal Budgets lower the ad valorem (property) tax rate from \$0.3990 to \$0.3569 per \$100 valuation, due, in part, to rising real property valuations throughout Blanco County. Some General Fund revenue items are expected to increase by approximately 5% year-over-year; however, this conservative increase is in line with prior performance history. Moreover, the General Fund includes a direct transfer of monies from the Water & Wastewater Utility Fund in the amount of \$174,000, thereby accomplishing the goal of the Utility Fund subsidizing the General Fund! Ultimately, the General Fund balance remains the same with approximately three (3) months of operating reserves.

Importantly, the Debt Service (interest & sinking) Fund is fully funded with property tax collections funding all of the City's debt obligations, including two (2) lease-purchase contracts for Police Department vehicles and Supervisory Control and Data Acquisition (SCADA) systems within the City's Utility Department. The proposed Budgets also recommend the issuance of a \$1.5 Million bond for street maintenance projects throughout the City.

Unfortunately, no new hires are included within this proposal. However, to remain competitive within the salary marketplace, an 8.81% cost of living / merit adjustment is included for all administrative, public works, and Police Department command staff employees. The Police Department's budget includes salary allocations per police officer position of 9.45% to 17.50%, based upon each employee's current salary. The goal is to increase base salaries for police officers to a minimum of \$52,200 per year. Salary adjustments shall be distributed at the discretion of the Department Head based upon employee performance and merit.

Overall, the proposed Budgets increase the majority of employees' salaries to at or above the average annual base salaries identified within the included 2020-2021 and 2021-2022 Texas Municipal League Salary Surveys.

Employee benefits are funded at the same level as in the current fiscal year. As in years past, health, dental, and vision insurances increased year-over-year by 10.38%, 8.52%, and 5.92%, respectively.

You will also notice that a new fund has been created for the collection and expenditure of water and wastewater impact fees. Impact fees will no longer be receipted into the Water & Wastewater Utility Fund, but rather, those fees will be segregated into their own Fund and interest-bearing bank account.



Lastly, the proposed Budgets include adjustments to the Municipal Fee Schedule. Many fees charged by the City have been increased by the same CPI-adjustment noted above – 8.81%. We are not recommending increases, however, to State-mandated maximum fees, pool entrance fees, solid waste charges, or water and wastewater utility rates.

General and Water & Wastewater Utility Funds’ revenues are expected to reach approximately \$3.03 Million in FYE 2023. Total salary and benefit expenditures across both Funds are estimated at \$1.33 Million, or 44.02% 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 2023 Municipal Budgets include enhancements in the following:

- Document Imaging / Records Management;
- Community Policing;
- Street Maintenance Bond;
- Economic Development Services and Programs;
- Outside Agency Funding;
- Information Technology;
- Building Security;
- Parks & Recreation Rehabilitation and Maintenance;
- Community Events;
- Tourism and Related Advertising;
- Water & Wastewater Operations and Maintenance;
- Water Meter Replacement;
- Wastewater Treatment Plant Equipment; and
- Police Station Planning.

As stated above, the proposed ad valorem (property tax) tax rate is lowered to \$0.356900 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
\$0.249200 / \$100 Valuation	\$0.107700 / \$100 Valuation	\$0.356900 / \$100 Valuation

The Blanco County Appraisal District certified municipal ad valorem taxable values on July 25, 2022. The net taxable value consisted of more than \$302 Million; however, approximately \$36.2 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 \$1,032,272. The No-New-



Revenue tax rate is \$0.3113 / \$100 valuation, and the Voter-Approval tax rate is \$0.3569 / \$100 valuation.

**General Fund Expenses – Budget Comparison**

Department	FYE 2022 Amended Budget	FYE 2022 Year End Estimate	Proposed FYE 2023 Budget
City Council	\$22,687	\$21,122	\$21,866
City Administration	\$515,329	\$505,618	\$494,344
Municipal Court	\$121,219	\$85,805	\$94,951
Police Department	\$648,447	\$628,216	\$702,716
Buildings & Technology	\$193,662	\$226,220	\$239,180
Development Services	\$84,883	\$82,369	\$77,369
Parks & Recreation	\$150,651	\$183,632	\$327,133
Solid Waste	\$265,050	\$332,084	\$303,253
Streets & ROW	\$102,563	\$129,718	\$0*
<b>Total</b>	<b>\$2,104,491</b>	<b>\$2,194,785</b>	<b>\$2,260,812</b>

\* Street Maintenance Bond Proposal





**Water & Wastewater Utility Fund Expenses – Budget Comparison**

Department	FYE 2022 Amended Budget	FYE 2022 Year End Estimate	Proposed FYE 2023 Budget
System	\$763,452	\$780,122	\$770,532
<b>Total</b>	<b>\$763,452</b>	<b>\$780,122</b>	<b>\$770,532</b>

**Budget Calendar**

City of Johnson City, Texas	
Fiscal Year Ending (FYE) 2023 Budget Calendar	
<b>25-Jul-22</b>	Chief Appraiser delivers certified appraisal roll to the City and calculates no-new-revenue, voter-approval, and de minimis tax rates.
<b>26-Jul-22</b>	City Council establishes the FYE 2023 Budget Calendar.
<b>24-Jun-22 - 1-Aug-22</b>	Department Heads and Supervisors return FYE 2023 Budget requests to Chief Administrative Officer (CAO).
<b>2-Aug-22</b>	Mayor files proposed FYE 2023 Budgets with the City Secretary.
	Proposed FYE 2023 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 2023 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 2023 Budgets.
	Set dates and times for Public Hearings on the proposed tax rate.



<b>10-Aug-22</b>	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.
<b>16-Aug-22</b>	Public Hearings on proposed FYE 2023 Budgets and tax rate.*
<b>6-Sep-22</b>	Public Hearings on proposed FYE 2023 Budgets and tax rate.**
	City Council votes to postpone the final Budgets vote until September 20, 2022.
	City Council votes to postpone the final tax rate vote until September 20, 2022.
<b>20-Sep-22</b>	City Council adopts the FYE 2023 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 2023 Budgets and present them to City Council on August 16<sup>th</sup> and September 6<sup>th</sup> and 20<sup>th</sup>. We anticipate adoption of the FYE 2023 Budgets and tax rate on September 20, 2022. Please do not hesitate to contact me with questions or comments at 512.626.5224 or by email at [rstell@johnsoncitytx.org](mailto:rstell@johnsoncitytx.org). Rick Schroder may also be contacted at 830.868.7111, Ext. 8, or by email at [rschroder@johnsoncitytx.org](mailto:rschroder@johnsoncitytx.org).

Thank you,

Rhonda Stell  
 Mayor, City of Johnson City



**HISTORICAL, FUNCTIONAL,  
& FINANCIAL PERSPECTIVES**

## **City of Johnson City A Historical Perspective**



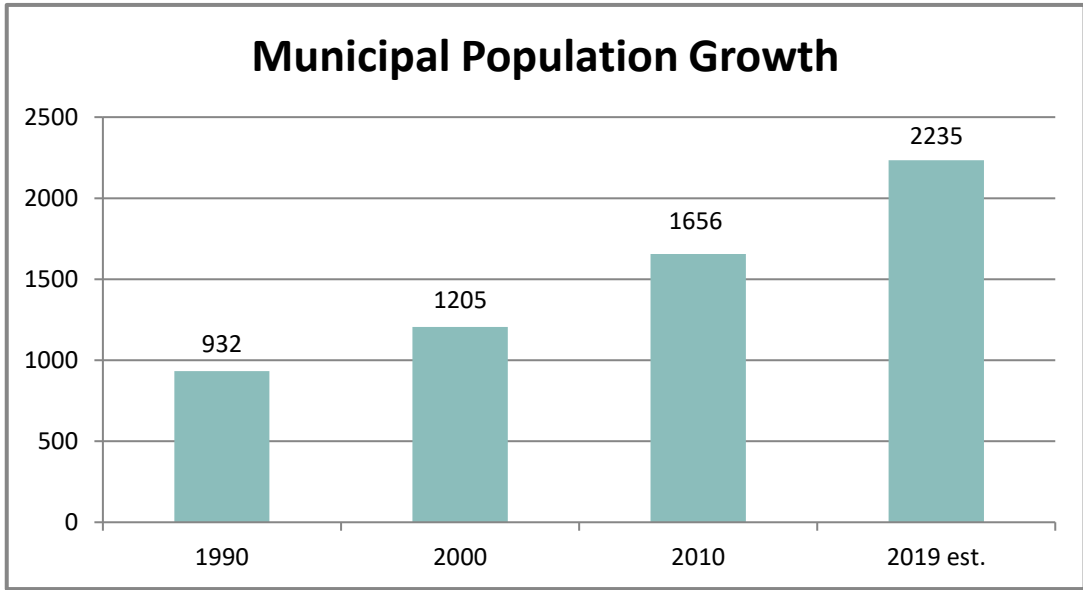
Johnson City, the County Seat of Blanco County, is at the junction of U.S. Highways 281 and 290, twelve miles north of Blanco in the central part of the County. Settlers living along the Pedernales River in the rugged central part of the County, among them one James Polk Johnson, for whom the town was 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 1,205 by 2000. The 2021 census estimate is 2,235.

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).



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 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 Public Works Departments).

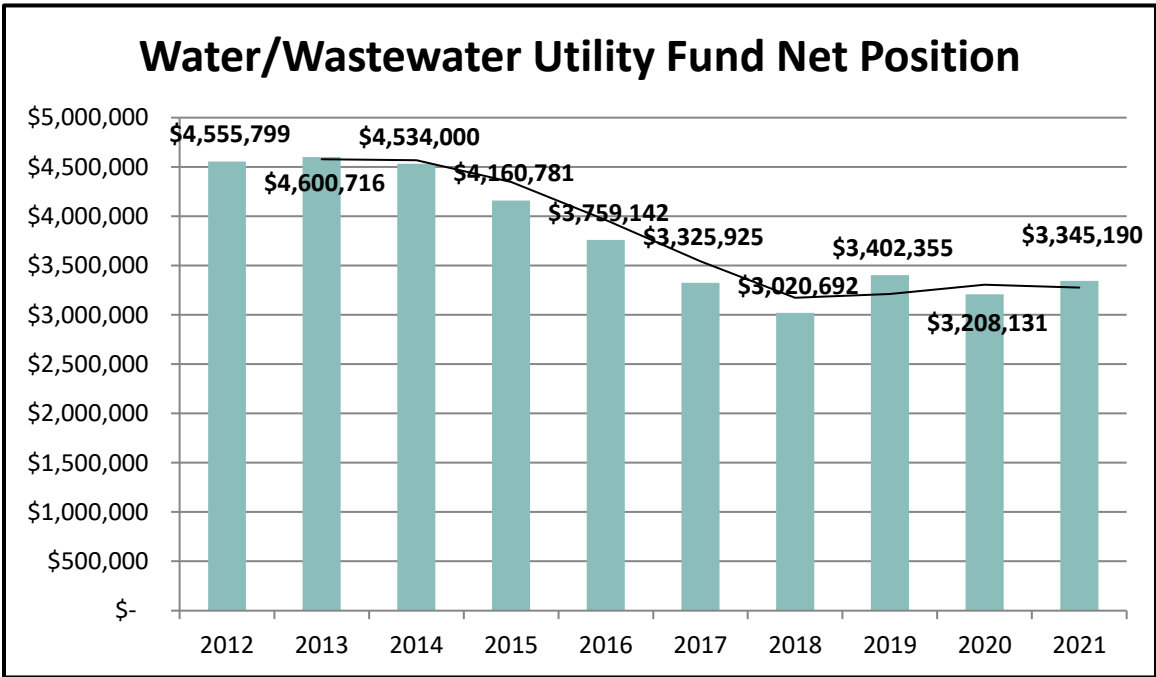
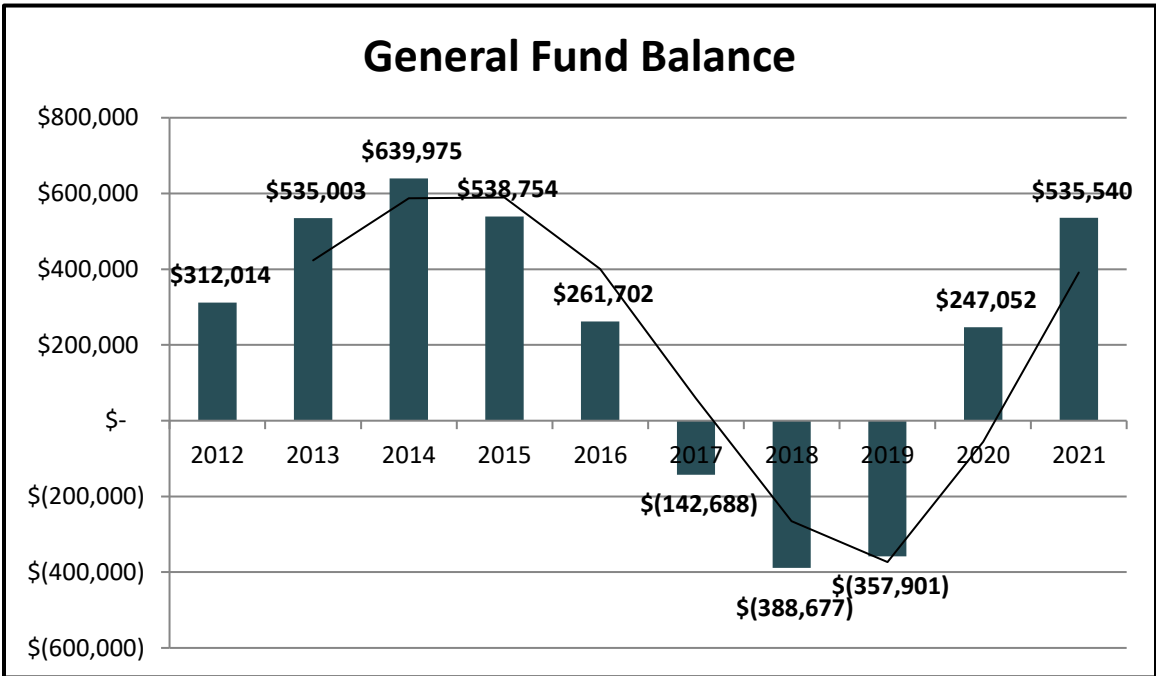
A Department may be further divided into small areas called Divisions. Divisions perform specific functions within the Department (i.e. Criminal Investigations within the Police Department).

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**

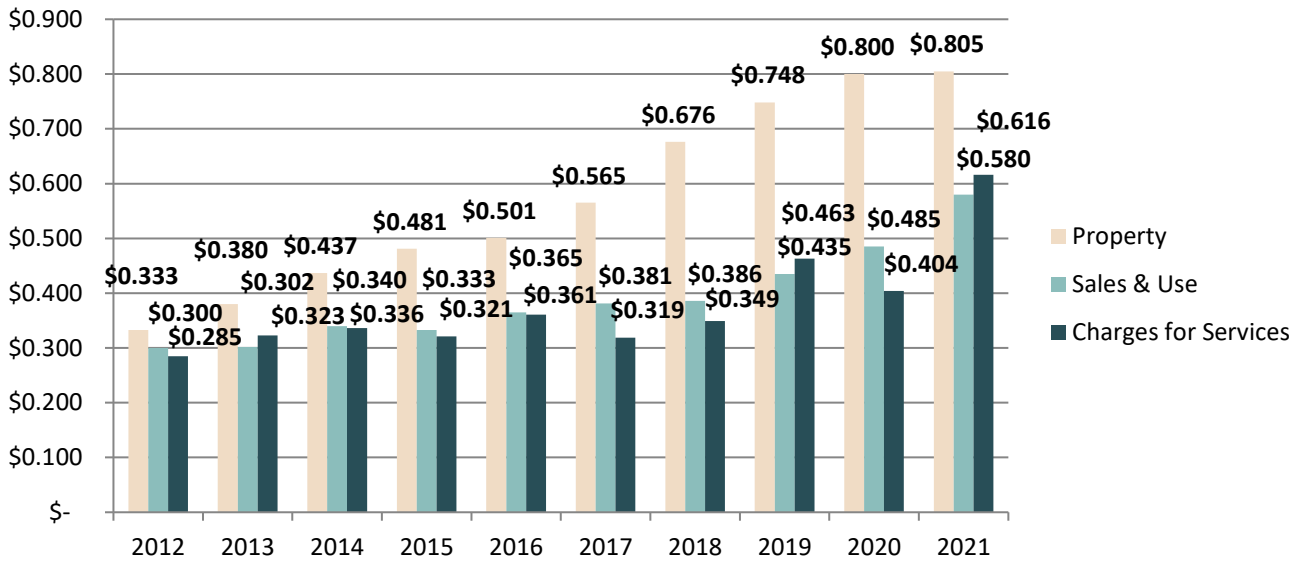
**2021-2022 Tax Rate Information:**

<b>Entity</b>	<b>Ad Valorem (Property) Tax Rates</b>	<b>Sales and Use Tax Rates</b>	<b>Hotel Occupancy Tax Rates</b>
<b>State of Texas</b>	-	6.25%	6.00%
<b>City of Johnson City</b>	\$0.3990	1.50%	7.00%
<b>North Blanco ESD</b>	\$0.1000	1.00%	-
<b>North Blanco Library District</b>	-	0.50%	-
<b>Blanco County</b>	\$0.3900	0.50%	-
<b>Blanco-Pedernales Groundwater Conservation District</b>	\$0.0221	-	-
<b>Johnson City ISD</b>	\$1.0659	-	-
<b>Total</b>	<b>\$1.9770 / \$100 Valuation</b>	<b>8.25% (State Maximum)</b>	<b>13.00%</b>

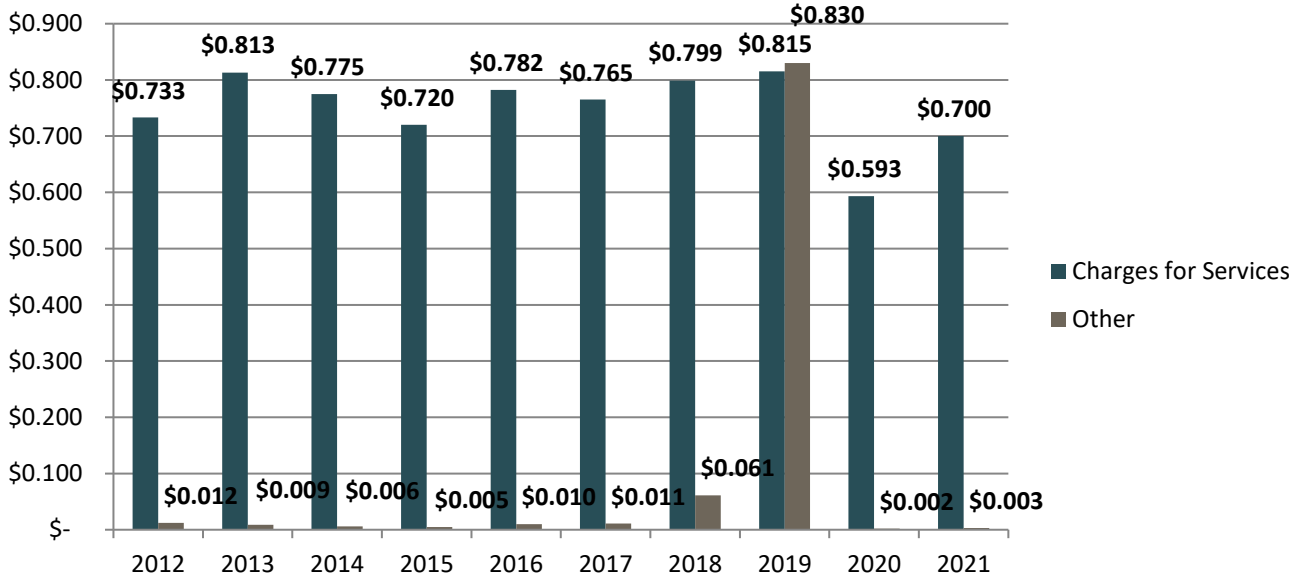




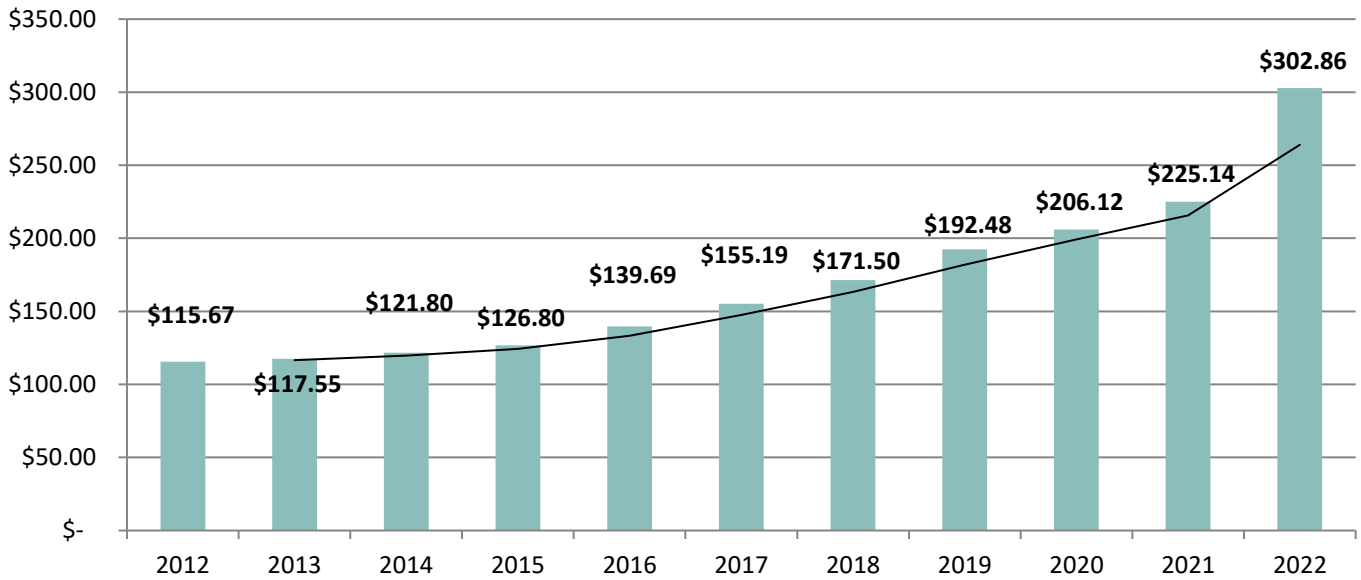
## General Fund Revenue by Source (in Millions)



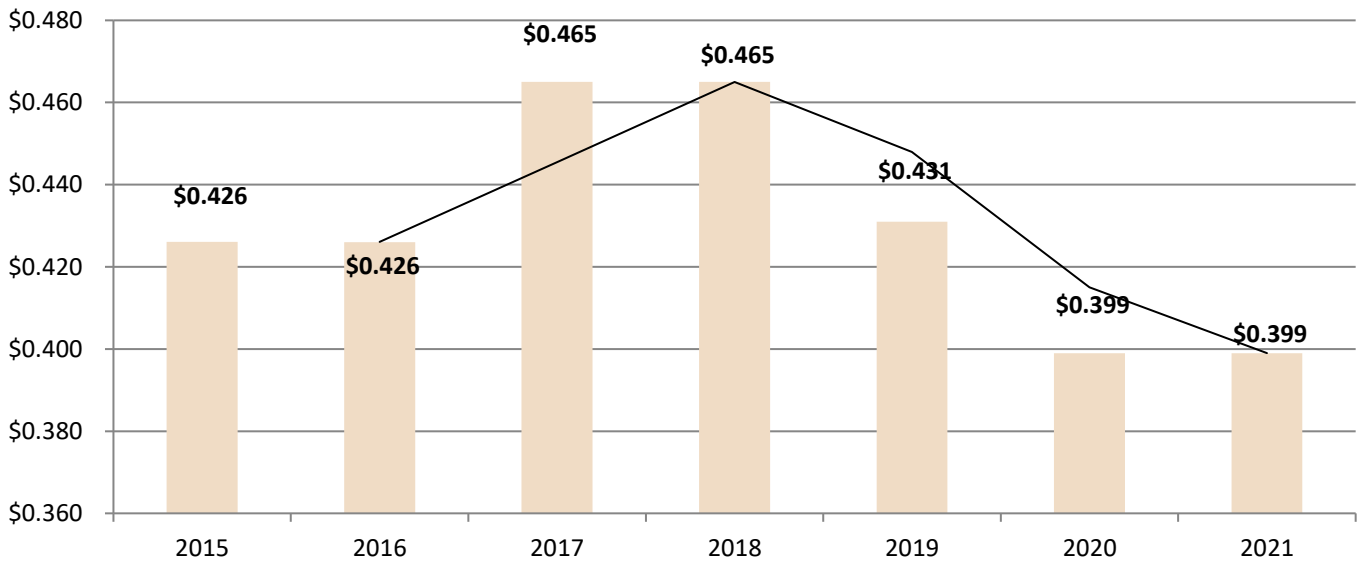
## Water/Wastewater Utility Fund Revenue by Source (in Millions)



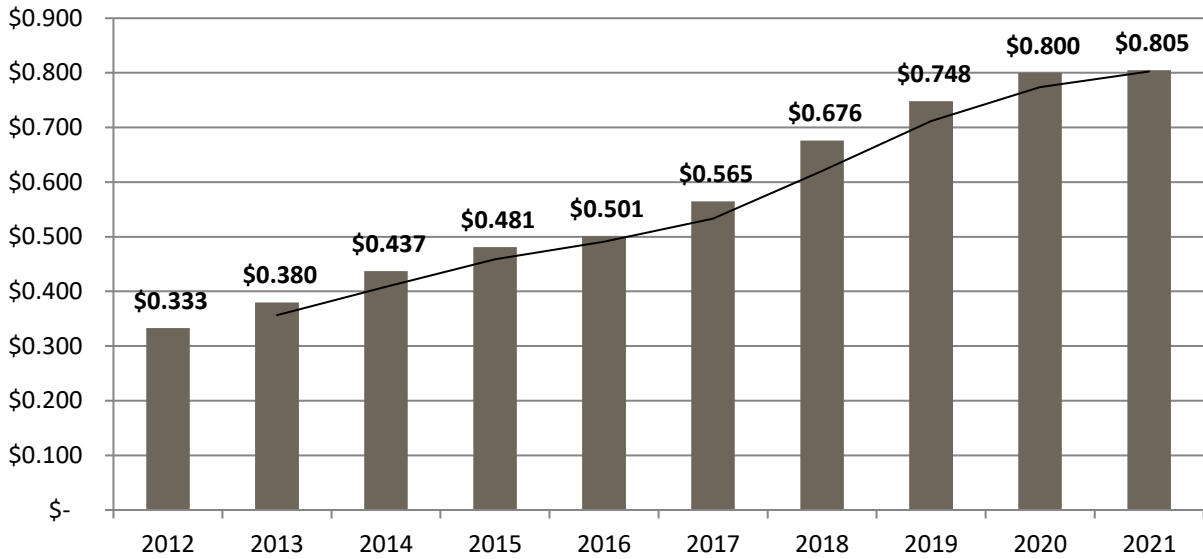
## Net Taxable Property Valuation (in Millions)



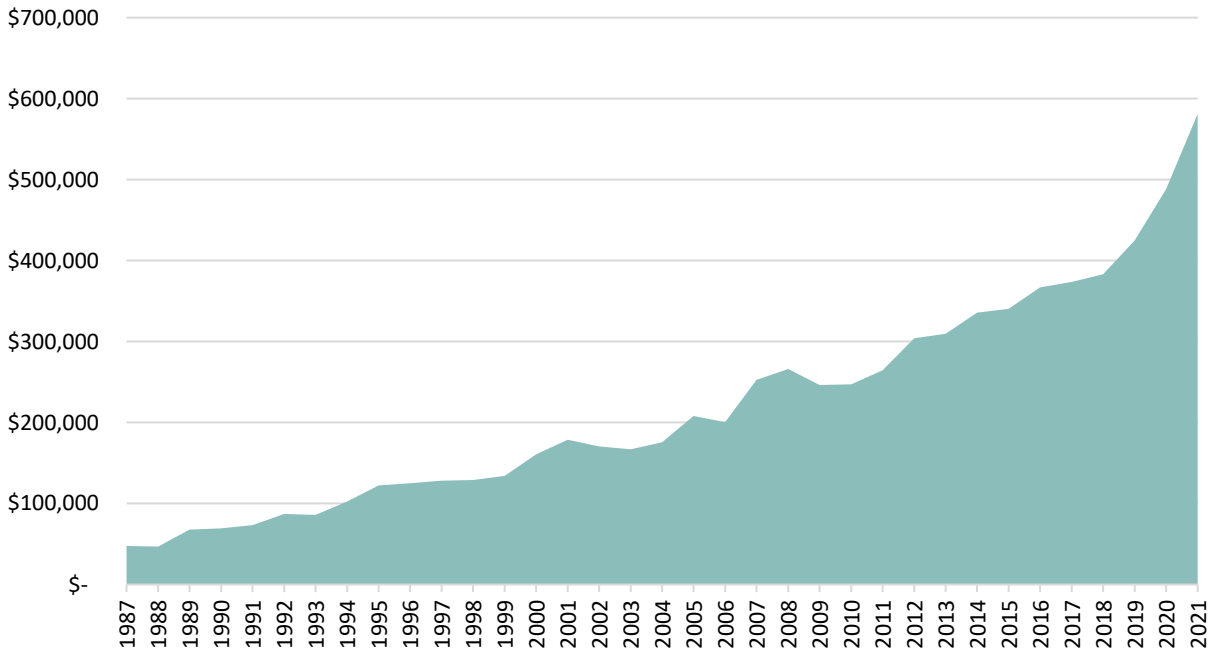
## Total Tax Rate per \$100 Valuation



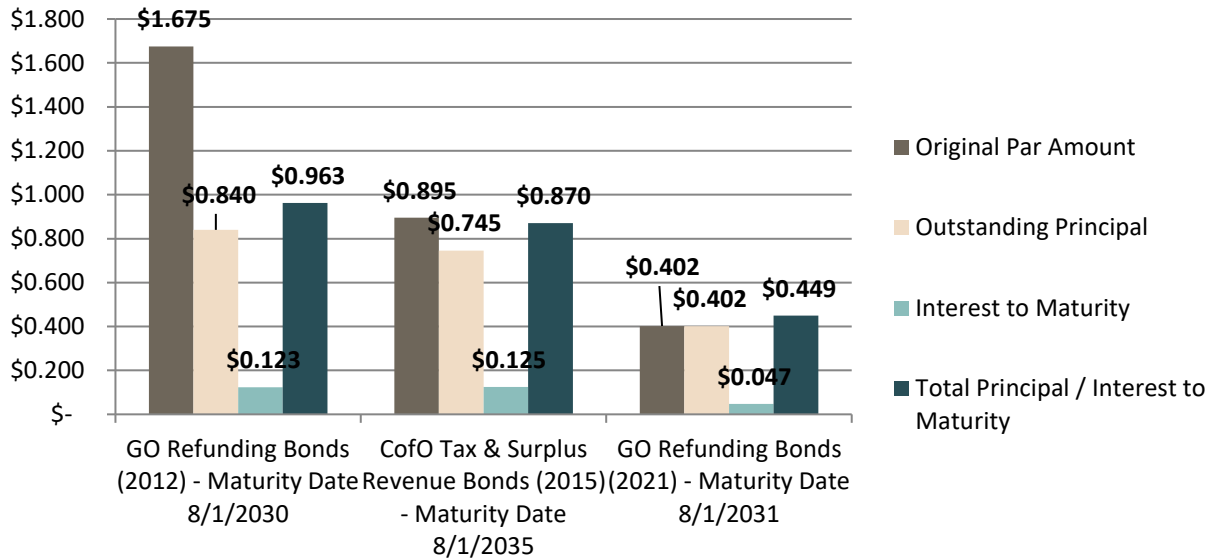
## Property Tax Levies and Collections (in Millions)



## Sales and Use Tax Levies

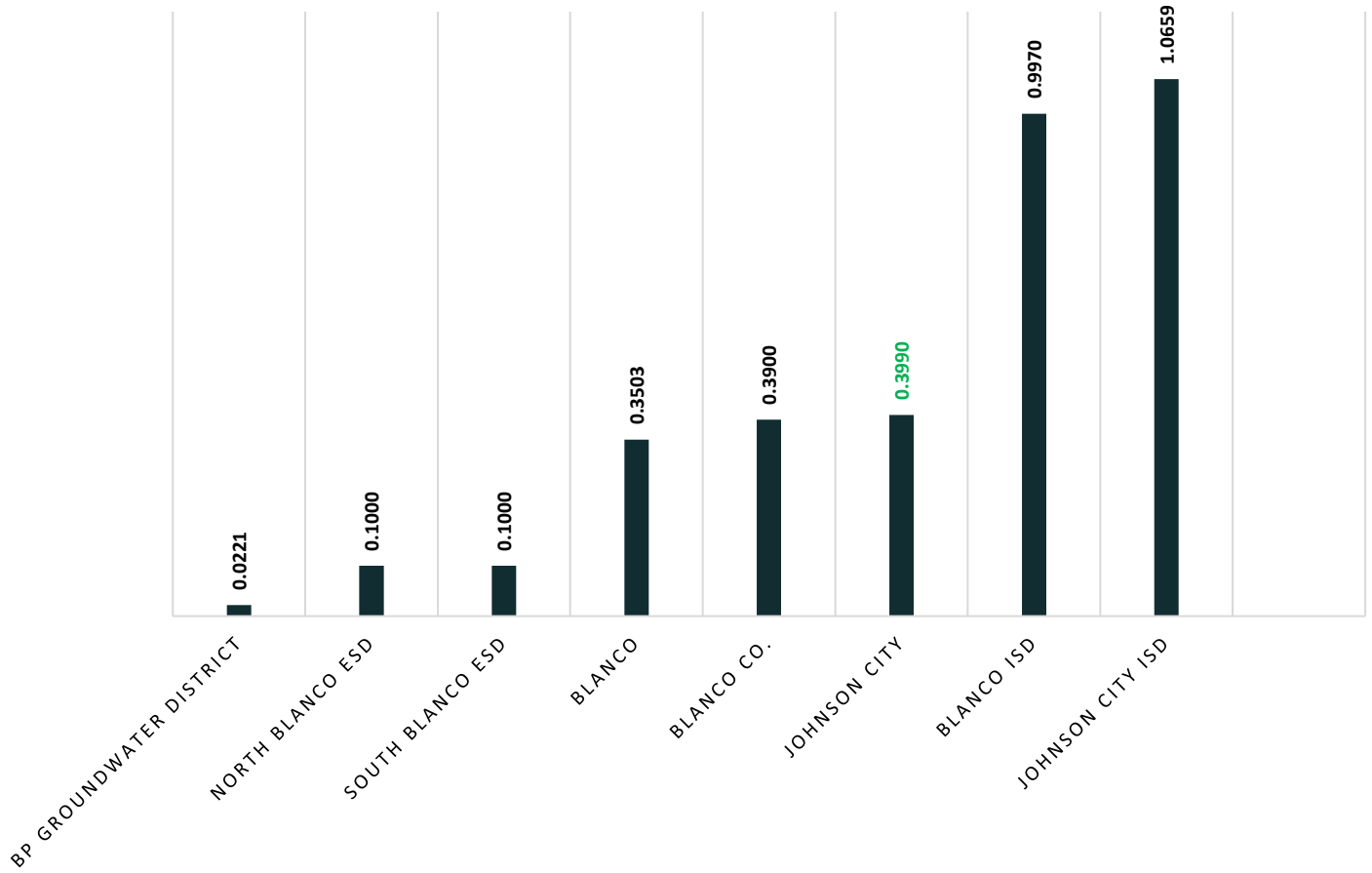


## Total Debt Obligations (in Millions)



<b>Top Ten Taxpayers in 2021</b>		
<u><b>Taxpayer</b></u>	<u><b>Assessed Valuation</b></u>	<u><b>% of Total</b></u>
Pedernales Electric Co-Op	\$ 14,178,030	6.29%
Volt Power	\$ 4,486,960	1.99%
Charlene Crump	\$ 3,829,574	1.70%
Altec Capital Services LLC	\$ 3,715,270	1.65%
Johnson City Bank	\$ 3,333,940	1.48%
Solar Texas LLC	\$ 3,143,420	1.39%
Lazy Oak Arc LLC	\$ 2,364,780	1.05%
H K Hospitality LLC	\$ 2,309,500	1.02%
Pay and Save, Inc.	\$ 2,274,560	1.01%
Security Storage	\$ 1,704,660	0.76%
<b>Total:</b>	<b>\$ 41,340,694</b>	<b>18.34%</b>

## 2021 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:

<b>Major Features of the City’s Government-wide and Fund Financial Statements / Budgets</b>			
<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.	The operation of City activities that are like a private business (i.e., Water / Wastewater).
<i>Required Financial Statements</i>	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of activities</li> </ul>	<ul style="list-style-type: none"> <li>• Balance Sheet</li> <li>• Statement of revenues, expenditures, and changes in fund balances</li> </ul>	<ul style="list-style-type: none"> <li>• Statement of net assets</li> <li>• Statement of revenues, expenses, and changes in net assets</li> </ul>
<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, or 16.67%. The GFOA recommends a minimum enterprise fund balance, such as the Water and Wastewater Utility Fund, of no less than forty-five (45) days, or 12.33%. The FYE 2021 Annual Financial Report indicated that the City of Johnson City held a little over three (3) months, or 27.18%, of average monthly expenditures in its General Fund balance. The City's Water and Wastewater Utility Fund held zero (0) days of working capital in its 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 or roads, through the use of existing monies and/or the issuance of debt obligations. Debt obligations typically consist of the following:

***General Obligation Bonds***

General obligation 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. General obligation bonds may or may not require voter approval. Currently, the City of Johnson City holds two (2) general obligation refunding bonds (Series 2012 and 2021).

***Certificates of Obligation***

Certificates of Obligation are also guaranteed by a pledge of future ad valorem taxes; however, they do not require voter approval. Currently, the City of Johnson City holds one (1) issuance of Certificates of Obligation (Series 2015).

***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.

***Public Property Finance Act Contract***

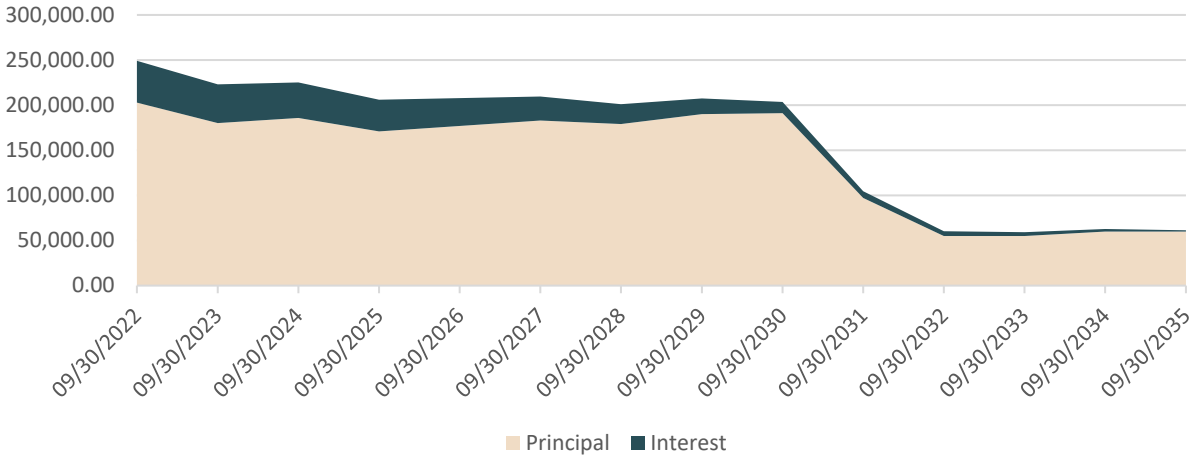
Chapter 271 of the Texas Local Government Code authorizes a City to execute, perform, and make payments under a contract with any person for the use, purchase, financing, or other acquisition of any personal property. Commonly referred to as “Lease-Purchase”, the City currently holds two (2) lease-purchase contracts.

***Street Maintenance***

The proposed FYE 2023 General Fund Budget includes a notation on City Staff’s desire to issue an approximate \$1.5 million debt instrument to fund street maintenance and related projects. During the budget preparation process, City Staff will work with the City’s Financial Advisor and Bond Counsel to prepare and present to the City Council available funding options, costs, and amortization schedules.

Issue Date	9/1/2021	7/16/2015	12/1/2012
Title	GO Ref Bds Taxable Ser 2021	Tax & Surplus Rev C/O Ser 2015	GO Ref Bds Ser 2012
Par Amount	\$402,000	\$895,000	\$1,675,000
Outstanding	\$402,000	\$745,000	\$840,000
Sale Type	Private Placement	Negotiated	Competitive
Tax Treatment	TAX	T/E	BQ
Denomination	1,000	5,000	5,000
Instrument	Bonds	Certificates of Obligation	Bonds
Sale Date	8/27/2021	7/10/2015	12/10/2012
Delivery Date	9/13/2021	7/16/2015	12/27/2012
First Coupon Date	2/1/2022	8/1/2015	2/1/2013
Second Coupon Date	8/1/2022	2/1/2016	8/1/2013
First Payment Date	8/1/2022		8/1/2013
Interest Basis	30/360	30/360	30/360
Interest Pays	Semi-Annually	Semi-Annually	Semi-Annually
Principal Pays	Annually	Annually	Annually
Purpose	IRS Obligation;	Wastewater;	Refunding;
Refunding Bond			
Refunded Bonds			Comb Tax & Rev C/O Ser 2003 Comb Tax & Rev C/O Ser 2005
Call Memo	Non Callable	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.	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.
NextCallDate		8/1/2025	7/21/2022
Lead Manager	Lone Star Capital Bank, San Antonio, TX	Texas Water Development Board	Southwest Securities
Financial Advisor	Hilltop Securities Inc., San Antonio, TX	U.S. Capital Advisors LLC, Austin, TX	Coastal Securities, Inc., Austin, TX
Bond Counsel	McCall, Parkhurst & Horton L.L.P., San Antonio, TX	McCall, Parkhurst & Horton L.L.P., Austin, TX	McCall Parkhurst & Horton L.L.P.
Paying Agent	UMB Bank, N.A.	BOKF, N.A.	BOKF, N.A.
Credit Enhancement			
Moodys	NR	NR	NR
SandP	NR	NR	NR
Fitch	NR	NR	NR
HR	NR	NR	NR
Kroll	NR	NR	NR
TIC	0	0	2.2256
NIC	2.2	0	0
	<b>Maturities</b>	<b>Maturities</b>	<b>Maturities</b>
*=Callable	08/01/22   2.2000%   \$58,000 T1S	08/01/22   1.1300%   \$50,000	*08/01/22   2.5000%   \$95,000 T3S
MaturityDate	08/01/23   2.2000%   \$35,000 T1S	08/01/23   1.3300%   \$50,000	*08/01/23   2.5000%   \$95,000 T3S
Coupon	08/01/24   2.2000%   \$36,000 T1S	08/01/24   1.4900%   \$50,000	*08/01/24   2.5000%   \$100,000 T3
Principal	08/01/25   2.2000%   \$36,000 T1S	08/01/25   1.6200%   \$50,000	*08/01/25   3.0000%   \$85,000 T4S
T = Term	08/01/26   2.2000%   \$37,000 T1S	*08/01/26   1.7700%   \$50,000	*08/01/26   3.0000%   \$90,000 T4S
S = Sinker	08/01/27   2.2000%   \$38,000 T1S	*08/01/27   1.9000%   \$50,000	*08/01/27   3.0000%   \$95,000 T4
Number = Group	08/01/28   2.2000%   \$39,000 T1S	*08/01/28   2.0100%   \$50,000	*08/01/28   3.0000%   \$90,000 T5S
	08/01/29   2.2000%   \$40,000 T1S	*08/01/29   2.1000%   \$55,000	*08/01/29   3.0000%   \$95,000 T5S
	08/01/30   2.2000%   \$41,000 T1S	*08/01/30   2.1700%   \$55,000	*08/01/30   3.0000%   \$95,000 T5
	*08/01/31   2.2000%   \$42,000 T1	*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	

## Annual Debt Service



Report Name	Is secured by ad valorem taxes	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)	Yes	GO Ref Bds Ser 2012	1,675,000.00	09/30/2021	840,000.00	122,775.00	962,775.00	08/01/2030
Johnson City, City of (General Obligation Debt)	Yes	Tax & Surplus Rev C/O Ser 2015	895,000.00	09/30/2021	745,000.00	124,678.50	869,678.50	08/01/2035
Johnson City, City of (General Obligation Debt)	Yes	GO Ref Bds Taxable Ser 2021	402,000.00	09/30/2021	402,000.00	46,818.20	448,818.20	08/01/2031
			0.00		1,987,000.00	294,271.70	2,281,271.70	
<b>Name</b>	<b>Population</b>	<b>Principal Outstanding</b>	<b>Total Interest</b>	<b>Total Principal &amp; Interest</b>				
Total Debt		1,987,000.00	294,271.70	2,281,271.70				
Authorized But Unissued Debt		0.00	0.00	0.00				
All Authorized Debt		1,987,000.00	0.00	0.00				
Total Debt secured by ad valorem taxation		1,987,000.00	294,271.70	2,281,271.70				
Total Debt secured by ad valorem taxation + Authorized But Unissued Debt		1,987,000.00	0.00	0.00				
2021 Population	2,235	0.00	0.00	0.00				
Total Debt secured by ad valorem taxation per Capita		889.04	0.00	0.00				
Total Debt secured by ad valorem taxation + Authorized Debt per Capita		889.04	0.00	0.00				
Total Debt secured by ad valorem taxation Principal & Interest per Capita		1,020.70	0.00	0.00				

**Lease-Purchase Contract No. 1 (Vehicles):**

**EXHIBIT B**

**>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<**

Public Property Finance Act Contract **No.9510** ("THE FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer** City of Johnson City

Schedule dated as of May 27, 2021

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	9/1/2021	\$37,262.47	\$1,580.87	\$35,681.60	N/A
2	9/1/2022	\$37,262.47	\$4,656.31	\$32,606.16	N/A
3	9/1/2023	\$37,262.47	\$3,549.84	\$33,712.63	\$72,294.36
4	9/1/2024	\$37,262.47	\$2,405.82	\$34,856.65	\$36,513.92
5	9/1/2025	\$37,262.47	\$1,222.96	\$36,039.51	\$0.00
Grand Totals		\$186,312.35	\$13,415.80	\$172,896.55	

Interest Rate: 3.393%

**Lease-Purchase Contract No. 2 (SCADA):**

**EXHIBIT B**

**>> SCHEDULE OF PAYMENTS & EARLY REDEMPTION VALUE <<**

PUBLIC PROPERTY FINANCE ACT CONTRACT **No.9732** (THE "FINANCE CONTRACT")

BY AND BETWEEN

Government Capital Corporation and the **Issuer**, City of Johnson City

Schedule Dated as of November 22, 2021

PMT NO.	PMT DATE MO. DAY YR	TOTAL PAYMENT	INTEREST PAID	PRINCIPAL PAID	EARLY REDEMPTION VALUE after pmt on this line
1	12/4/2022	\$41,172.81	\$6,781.81	\$34,391.00	N/A
2	12/4/2023	\$41,172.81	\$5,340.19	\$35,832.62	\$118,276.51
3	12/4/2024	\$41,172.81	\$4,073.87	\$37,098.94	\$79,705.78
4	12/4/2025	\$41,172.81	\$2,762.79	\$38,410.02	\$40,286.50
5	12/4/2026	\$41,172.81	\$1,405.39	\$39,767.42	\$0.00
Grand Totals		\$205,864.05	\$20,364.05	\$185,500.00	

Interest Rate: 3.534%



## ***Fund Policy and Structure***

In accordance with City Council Resolution No. R20-044, as amended, 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 Water and Wastewater Utility Funds 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. Hotel Occupancy Tax Fund
  - vi. Parks & Recreation Fund
- (2) Debt Service (Interest & Sinking) Fund
- (3) Water & Wastewater Utility Fund Components:
  - i. Impact Fee Fund
  - ii. Vehicle Equipment Replacement 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**

**Approved FYE 2023 Municipal Holiday Schedule**

<b>HOLIDAY</b>	<b>DAY</b>	<b>DATE</b>
Columbus Day	Monday	October 10, 2022
Veteran's Day	Friday	November 11, 2022
Thanksgiving Day	Thursday	November 24, 2022
Thanksgiving Day Break	Friday	November 25, 2022
Christmas Day Break	Friday	December 23, 2022
Christmas Day Break	Monday	December 26, 2022
Martin Luther King Day	Monday	January 16, 2023
President's Day	Monday	February 20, 2023
Easter Day Break	Monday	April 10, 2023
Memorial Day	Monday	May 29, 2023
Independence Day Break	Monday	July 3, 2023
Independence Day	Tuesday	July 4, 2023
Labor Day	Monday	September 4, 2023

**FLOATING HOLIDAY:** In addition to the thirteen (13) 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 Approved Comparison**

	<b>CURRENT FYE 2022 FULL TIME EQUIV.</b>	<b>APPROVED FYE 2023 FULL TIME EQUIV.</b>
<b>ADMINISTRATION</b>		
Chief Administrative Officer	1	1
City Secretary	1	1
Utility Billing Clerk	1	1
Public Works Director	1	1
Water / Wastewater Operators	2	2
Court Clerk	1	1
Parks & Recreation Crew Leader	1	1
Pool Manager	.5	.5
Lifeguards	2.5	2.5
<b>Subtotal</b>	<b>11</b>	<b>11</b>
<b>POLICE DEPARTMENT</b>		
Chief of Police	1	1
Lieutenant	1	1
Patrol Officer	4	4
School Resource Officer	0	1
Code Enforcement / Animal Control Officer	1	1
<b>Subtotal</b>	<b>7</b>	<b>8</b>
<b>TOTAL</b>	<b>18</b>	<b>19</b>

**Approved 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
<b>City Council</b>			
Uniforms			\$300
<b>All Other Administrative Employees Not Categorized Below</b>			
Uniforms (Full-time Only & Lifeguards)			\$150
<b>Administration</b>			
<b>Public Works / Utilities / Parks &amp; Recreation</b>			
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. <small>(Mosquito Control License)</small>	\$25		
Noncommercial Pesticide App.	\$25		
<b>Municipal Court</b>			
Level I Court Clerk Certification**	\$25		
Level II Court Clerk Certification**	\$50		
Certified Municipal Court Clerk**	\$75		
<b>Development Services</b>			
Permit Technician (ICC)	\$25		
<b>City Secretary</b>			
TX Municipal Clerks Cert. Prog.	\$75		

	<u>Monthly</u> x 12	<u>Semi-Annually</u> x 2	<u>Annual</u> x 1
<b>Police Department</b>			
Uniforms (Part-time ½)		\$500	
TCOLE Certification - M**	\$75		
TCOLE Certification - A**	\$50		
TCOLE Certification - I**	\$25		
Field Training Officer	\$50		
<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.		

**Approved FYE 2023 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 8.81% between April 2021 and April 2022.

CPI for All Urban Consumers (CPI-U)												
Original Data Value												
Series Id:	CUUR0300SA0, CUUS0300SA0											
Not Seasonally Adjusted												
Series Title:	All items in South urban, all urban											
Area:	South											
Item:	All items											
Base Period:	1982-84=100											
Years:	2021 to 2022											
Year	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec
2021	252.067	253.386	255.319	257.207	259.343	261.668	263.013	263.728	264.593	267.160	268.360	269.263
2022	271.634	274.688	278.598	279.879	283.307	287.427						
Percentage Change				8.81%								

The approved FYE 2023 General and Water & Wastewater Utility Fund Budgets generally include an eight-point-eight-one percent (8.81%) salary allocation per employee. However, in order for police officer pay to remain competitive in the emergency services marketplace, the approved Budgets include salary allocations per police officer position of nine-point-four-five percent (9.45%) to seventeen-point-five percent (17.50%), based upon each employee’s current salary.

Importantly, the approved Budgets increase the majority of employees’ salaries to at or above the average annual base salaries identified within the 2020-2021 and 2021-2022 Texas Municipal League Salary Surveys below.

As is customary, the included salary adjustments are 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 7 (Alamo Region – San Antonio Area) and Region 10 (Highland Lakes – Austin Area)  
2020-2021 & 2021-2022*



**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
<b>Chief Administrative Officer</b>							
	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	-	-	-
			<b>Average:</b>	\$	<b>108,434.00</b>	\$	<b>90,448.58</b>	\$ <b>115,674.50</b> \$ <b>133,343.79</b>
<b>City Secretary</b>								
	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
			<b>Average:</b>	<b>\$ 68,984.62</b>	<b>\$ 59,622.27</b>	<b>\$ 72,489.22</b>	<b>\$ 88,063.14</b>
<b>Utility Billing / Permitting Clerk</b>							
	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
			<b>Average:</b>	<b>\$ 41,559.68</b>	<b>\$ 35,777.33</b>	<b>\$ 44,843.25</b>	<b>\$ 49,607.63</b>
<b>Public Works Director</b>							
	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
			<b>Average:</b>	<b>\$ 78,843.07</b>	<b>\$ 72,338.55</b>	<b>\$ 87,735.00</b>	<b>\$ 107,446.58</b>
<b>Water/Wastewater Operator</b>							
	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
			<b>Average:</b>	<b>\$ 54,651.90</b>	<b>\$ 49,360.83</b>	<b>\$ 62,048.80</b>	<b>\$ 77,724.38</b>
<b>Court Clerk</b>							
	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
			<b>Average:</b>	<b>\$ 44,477.00</b>	<b>\$ 39,837.00</b>	<b>\$ 46,741.50</b>	<b>\$ 59,148.50</b>
<b>Parks &amp; Recreation Crew Leader</b>							
	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
			<b>Average:</b>	\$	<b>47,507.71</b>	\$ <b>40,625.13</b>	\$ <b>58,682.43</b>	\$ <b>68,835.00</b>
<b>Chief of Police</b>								
	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
			<b>Average:</b>	\$	<b>94,337.67</b>	\$ <b>96,383.50</b>	\$ <b>115,936.67</b>	\$ <b>140,187.25</b>
<b>Lieutenant</b>								
	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
			<b>Average:</b>	<b>\$ 73,182.52</b>	<b>\$ 69,191.00</b>	<b>\$ 81,419.71</b>	<b>\$ 95,856.20</b>
<b>Officer</b>							
	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
			<b>Average:</b>	<b>\$ 50,516.29</b>	<b>\$ 47,437.00</b>	<b>\$ 55,532.00</b>	<b>\$ 66,302.17</b>

**TEXAS MUNICIPAL LEAGUE SALARY SURVEY**  
**REGION 7 (ALAMO REGION - SAN ANTONIO AREA) & REGION 10 (HIGHLAND LAKES - AUSTIN AREA)**  
**2021 - 2022**

Position	City	Population	Region	Job Title	Annual Actual Base Salary	Formal Annual Salary Min	Formal Annual Salary Mid	Formal Annual Salary Max
<b>Chief Administrative Officer</b>								
	La Grange	4,712	10-Highland Lakes-Austin Area	Assistant/ Deputy City Manager	\$94,182.00	-	-	-
	La Grange	4,712	10-Highland Lakes-Austin Area	City Manager/ Administrator	\$118,227.00	-	-	-
	La Grange	4,712	10-Highland Lakes-Austin Area	Finance Director	\$109,678.00	-	-	-
	Rollingwood	1,412	10-Highland Lakes-Austin Area	Finance Director	\$81,024.00	-	-	-
				<b>Average:</b>	<b>\$100,777.75</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>City Secretary</b>								
	Fair Oaks Ranch	10,505	07-Alamo Region-San Antonio Area	Accounting/ Billing Specialist	\$38,771.00	\$34,269.00	\$42,857.00	\$51,444.00
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Accounting/ Billing Specialist	\$37,378.00	-	-	-
	Brenham	18,117	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$40,955.00	\$36,254.00	-	\$54,954.00
	Buda	17,544	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$46,500.00	\$37,577.00	\$48,850.00	\$60,124.00
	Granite Shoals	5,222	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$41,600.00	-	-	-
	Highland Haven	509	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$36,558.00	-	-	-
	La Grange	4,712	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$58,365.00	-	-	-
	Lago Vista	9,348	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$54,340.00	-	-	-
	Liberty Hill	3,801	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$52,900.00	\$48,000.00	\$68,000.00	-
	Manor	18,285	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$34,942.00	\$34,942.00	\$41,110.00	\$47,277.00
	Rockdale	5,398	10-Highland Lakes-Austin Area	Accounting/ Billing Specialist	\$37,440.00	-	-	-
	Sandy Oaks	5,133	07-Alamo Region-San Antonio Area	City Secretary/ Clerk	\$13,000.00	\$26,000.00	-	-
	Uvalde	16,540	07-Alamo Region-San Antonio Area	City Secretary/ Clerk	\$42,016.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	City Secretary/ Clerk	\$26,478.00	-	-	-
	Thorndale	1,336	10-Highland Lakes-Austin Area	City Secretary/ Clerk	\$49,524.00	-	-	\$49,524.00
	La Grange	4,712	10-Highland Lakes-Austin Area	Finance Director	\$109,678.00	-	-	-
	Rollingwood	1,412	10-Highland Lakes-Austin Area	Finance Director	\$81,024.00	-	-	-
				<b>Average:</b>	<b>\$47,145.24</b>	<b>\$36,173.67</b>	<b>\$50,204.25</b>	<b>\$52,664.60</b>
<b>Court Clerk</b>								
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Court Administrator/Manager	\$34,466.00	-	-	-
	Buda	17,544	10-Highland Lakes-Austin Area	Court Administrator/Manager	\$52,312.00	\$39,869.00	\$51,830.00	\$63,791.00
	Lago Vista	9,348	10-Highland Lakes-Austin Area	Court Administrator/Manager	\$54,096.00	-	-	-
	Rockdale	5,398	10-Highland Lakes-Austin Area	Court Administrator/Manager	\$36,192.00	-	-	-
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Court Clerk	\$30,909.00	-	-	-
	Brenham	18,117	10-Highland Lakes-Austin Area	Court Clerk	\$39,957.00	\$32,885.00	-	\$49,837.00
	Buda	17,544	10-Highland Lakes-Austin Area	Court Clerk	\$30,160.00	\$29,652.00	\$38,547.00	\$47,443.00
	Burnet	7,100	10-Highland Lakes-Austin Area	Court Clerk	\$51,293.00	-	-	-
	Granite Shoals	5,222	10-Highland Lakes-Austin Area	Court Clerk	\$41,246.00	-	-	-
	La Grange	4,712	10-Highland Lakes-Austin Area	Court Clerk	\$42,910.00	-	-	-
	Lago Vista	9,348	10-Highland Lakes-Austin Area	Court Clerk	\$38,068.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	Court Clerk	\$26,478.00	-	-	-
	Rockdale	5,398	10-Highland Lakes-Austin Area	Court Clerk	\$35,443.00	-	-	-
	Rollingwood	1,412	10-Highland Lakes-Austin Area	Court Clerk	\$26,669.00	-	-	-
				<b>Average:</b>	<b>\$38,585.64</b>	<b>\$34,135.33</b>	<b>\$45,188.50</b>	<b>\$53,690.33</b>





	Fair Oaks Ranch	10,505	07-Alamo Region-San Antonio Area	Utility Maintenance Worker	\$35,131.00	\$34,269.00	\$42,857.00	\$51,444.00
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Utility Maintenance Worker	\$31,179.00	-	-	-
	Brenham	18,117	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$31,325.00	\$31,325.00	-	\$47,445.00
	Burnet	7,100	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$41,600.00	-	-	-
	Granite Shoals	5,222	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$34,000.00	-	-	-
	Horseshoe Bay	7,200	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$39,900.00	\$40,641.00	\$50,801.00	\$60,961.00
	La Grange	4,712	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$33,862.00	-	-	-
	Lago Vista	9,348	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$32,028.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$21,424.00	-	-	-
	Rockdale	5,398	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$31,200.00	\$27,040.00	\$39,499.00	\$51,958.00
	Rollingwood	1,412	10-Highland Lakes-Austin Area	Utility Maintenance Worker	\$54,100.00	-	-	-
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Parks and Recreation Director	\$45,053.00	-	-	-
	La Grange	4,712	10-Highland Lakes-Austin Area	Parks and Recreation Director	\$57,678.00	-	-	-
				<b>Average:</b>	<b>\$37,575.38</b>	<b>\$33,318.75</b>	<b>\$44,385.67</b>	<b>\$52,952.00</b>
<b>Chief of Police</b>								
	La Grange	4,712	10-Highland Lakes-Austin Area	Police Chief	\$78,000.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	Police Chief	\$46,342.00	-	-	-
	Thorndale	1,336	10-Highland Lakes-Austin Area	Police Chief	\$52,500.00	-	-	\$58,410.00
				<b>Average:</b>	<b>\$58,947.33</b>	<b>-</b>	<b>-</b>	<b>\$58,410.00</b>
<b>Lieutenant</b>								
	La Grange	4,712	10-Highland Lakes-Austin Area	Police Chief	\$78,000.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	Police Chief	\$46,342.00	-	-	-
	Thorndale	1,336	10-Highland Lakes-Austin Area	Police Chief	\$52,500.00	-	-	\$58,410.00
	China Grove	1,179	07-Alamo Region-San Antonio Area	Police Officer (entry level)	-	\$34,944.00	-	\$37,856.00
	Fair Oaks Ranch	10,505	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$52,437.00	\$52,437.00	\$62,361.00	\$72,285.00
	Kerrville	24,477	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$50,658.00	\$49,039.00	\$55,163.00	\$62,050.00
	Sandy Oaks	5,133	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$42,000.00	-	-	-
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$43,514.00	-	-	-
	Brenham	18,117	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$54,436.00	\$51,215.00	-	\$66,699.00
	Burnet	7,100	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$58,700.00	-	-	-
	Granite Shoals	5,222	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$54,600.00	-	-	-
	Horseshoe Bay	7,200	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$57,465.00	\$44,860.00	\$56,074.00	\$67,289.00
	La Grange	4,712	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$43,514.00	-	-	-
	Lago Vista	9,348	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$45,939.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$73,063.00	-	-	-
	Manor	18,285	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$51,623.00	\$51,623.00	\$60,733.00	\$69,845.00
	Rockdale	5,398	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$47,599.00	\$40,583.00	\$52,697.00	\$64,812.00
	Rollingwood	1,412	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$54,632.00	-	-	-
				<b>Average:</b>	<b>\$53,354.24</b>	<b>\$46,385.86</b>	<b>\$57,405.60</b>	<b>\$62,405.75</b>
<b>Police Officer</b>								
	China Grove	1,179	07-Alamo Region-San Antonio Area	Police Officer (entry level)	-	\$34,944.00	-	\$37,856.00
	Fair Oaks Ranch	10,505	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$52,437.00	\$52,437.00	\$62,361.00	\$72,285.00
	Kerrville	24,477	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$50,658.00	\$49,039.00	\$55,163.00	\$62,050.00
	Sandy Oaks	5,133	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$42,000.00	-	-	-
	Uvalde	16,540	07-Alamo Region-San Antonio Area	Police Officer (entry level)	\$43,514.00	-	-	-
	Brenham	18,117	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$54,436.00	\$51,215.00	-	\$66,699.00
	Burnet	7,100	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$58,700.00	-	-	-
	Granite Shoals	5,222	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$54,600.00	-	-	-

	Horseshoe Bay	7,200	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$57,465.00	\$44,860.00	\$56,074.00	\$67,289.00
	La Grange	4,712	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$43,514.00	-	-	-
	Lago Vista	9,348	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$45,939.00	-	-	-
	Lometa	856	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$73,063.00	-	-	-
	Manor	18,285	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$51,623.00	\$51,623.00	\$60,733.00	\$69,845.00
	Rockdale	5,398	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$47,599.00	\$40,583.00	\$52,697.00	\$64,812.00
	Rollingwood	1,412	10-Highland Lakes-Austin Area	Police Officer (entry level)	\$54,632.00	-	-	-
				<b>Average:</b>	<b>\$52,155.71</b>	<b>\$46,385.86</b>	<b>\$57,405.60</b>	<b>\$62,976.57</b>

## *Benefits*

The approved FYE 2023 General and Water & Wastewater Utility Fund Budgets offer the same benefits package to full-time employees as they did in FYE 2022. 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.

Year-over-year increases in health, dental, and vision insurances are as follows:

- Health – 10.38%
- Dental – 8.52%
- Vision – 5.92%



**City of Johnson City**  
**TML Medical Marketing Analysis**  
 Effective Date: 10/1/2022



Plan Structure	ALTERNATE TML PLANS			
	Option 1	Option 2	Option 3	Option 4
<b>Carrier</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>
Network	Blue Choice PPO	Blue Choice PPO	Blue Choice PPO	Blue Choice PPO
<b>Plan Name</b>	<b>Copay-750-3K ER</b>	<b>Copay-750-5K ER</b>	<b>Copay-1K-3K ER</b>	<b>Copay-1K-4K ER</b>
HSA Qualified?	No	No	No	No
<b>RENEWAL PLAN (2022-23)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>
Deductible (Individual/Family)	\$750 / \$1,500	\$750 / \$1,500	\$1,000 / \$2,000	\$1,000 / \$2,000
Coinsurance % (Member)	20%	20%	20%	20%
Out of Pocket Maximum (Individual/Family)	\$3,000 / \$6,000	\$4,000 / \$8,000	\$5,000 / \$10,000	\$3,000 / \$6,000
<b>CURRENT PLAN (2021-22)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>	<b>TML (BCBS)</b>
Deductible (Individual/Family)	\$750 / \$1,500	\$750 / \$1,500	\$750 / \$1,500	\$750 / \$1,500
Coinsurance % (Member)	20%	20%	20%	20%
Out of Pocket Maximum (Individual/Family)	\$3,000 / \$6,000	\$4,000 / \$8,000	\$5,000 / \$10,000	\$3,000 / \$6,000
<b>Plan Name</b>	<b>Copay-750-3K ER</b>	<b>Copay-750-4K ER</b>	<b>Copay-750-5K ER</b>	<b>Copay-1K-4K ER</b>
HSA Qualified?	No	No	No	No
<b>*IN-NETWORK* MEDICAL BENEFITS</b>				
Preventive Care	No Charge	No Charge	No Charge	No Charge
PCP / Specialist	\$30 / \$45	\$30 / \$60	\$30 / \$60	\$30 / \$60
Virtual Visits	No Charge	No Charge	No Charge	No Charge
Diagnostic Testing (Labs/x-ray)	No Charge	No Charge	No Charge	No Charge
Imaging (CT/PET/MRI)	Ded. then 20%	Ded. then 20%	Ded. then 20%	Ded. then 20%
Urgent Care	\$75	\$75	\$75	\$75
Mental/Behavioral Health Visits	\$30	\$30	\$30	\$30
Emergency Room	\$500 + 20%	\$500 + 20%	\$500 + 20%	\$500 + 20%
Outpatient/Inpatient Surgery	Ded. then 20%	Ded. then 20%	Ded. then 20%	Ded. then 20%
Rx Deductible/Restrictions	None	None	None	None
Disease Management Maintenance (generic)	\$0	\$0	\$0	\$0
Level 1	\$10	\$10	\$10	\$10
Level 2	\$40	\$40	\$40	\$40
Level 3	\$70	\$70	\$70	\$70
Level 4	\$100 / \$150	\$100 / \$150	\$100 / \$150	\$100 / \$150
<b>Monthly Cost (Composite Rated)</b>				
<b>EE ONLY</b>	\$572.20	\$651.02	\$631.58	\$638.04
<b>EE + SPOUSE</b>	\$1,155.26	\$1,320.44	\$1,279.70	\$1,328.68
<b>EE + CHILD(REN)</b>	\$976.66	\$1,145.26	\$1,081.16	\$1,122.30
<b>EE + FAMILY</b>	\$1,609.98	\$1,892.58	\$1,785.16	\$1,854.10
<b>Total Monthly Premium</b>	<b>\$12,223</b>	<b>\$13,945</b>	<b>\$13,520</b>	<b>\$14,030</b>
% Increase over Current Rates	-	17.12%	14.08%	14.79%
% Increase over Renewal Rates	-	-	-2.59%	-5.56%

**TML Renewal Plan Deadline = 7/1 (90 days in advance)**  
**TML Cancellation Deadline = 9/1 (30 days in advance)**

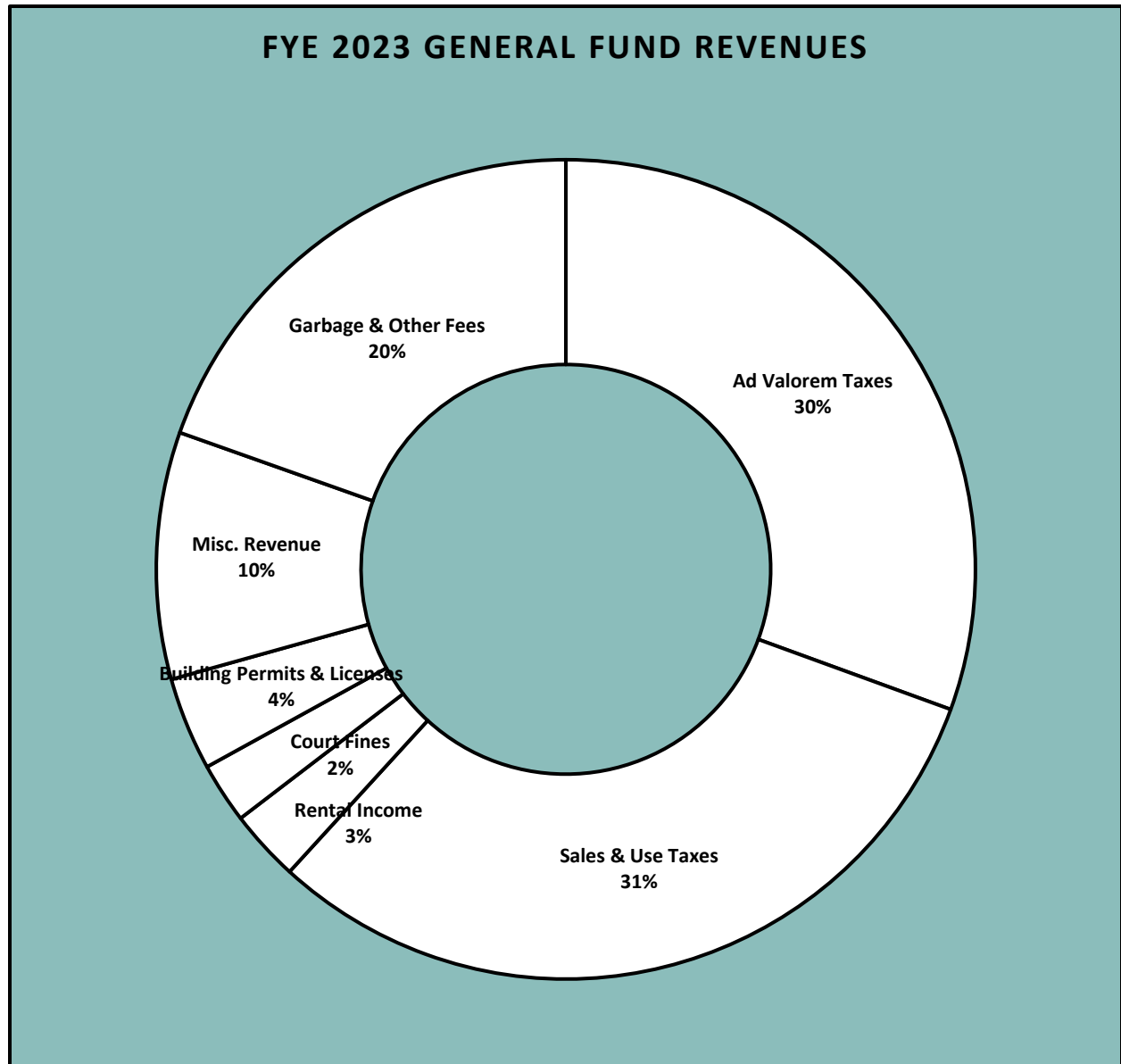
## Rate Detail For Renewing Plans

Coverage Type	Dental TX Trad+ O1K U&C 14 100/80/50 In 100/80/50 Out			Vision TX Humana Vision 160		
	Number Enrolled	Current Rates	New Rates	Number Enrolled	Current Rates	New Rates
Employee	10	\$44.14	\$47.90	8	\$9.80	\$10.38
Employee & Spouse	0	\$88.29	\$95.79	0	\$19.60	\$20.77
Employee & Child(ren)	4	\$118.82	\$128.38	7	\$18.62	\$19.73
Family	2	\$164.21	\$177.53	1	\$29.26	\$31.00
<b>Totals</b>	<b>16</b>	<b>\$1,245.10</b>	<b>\$1,347.58</b>	<b>16</b>	<b>\$238.00</b>	<b>\$252.15</b>



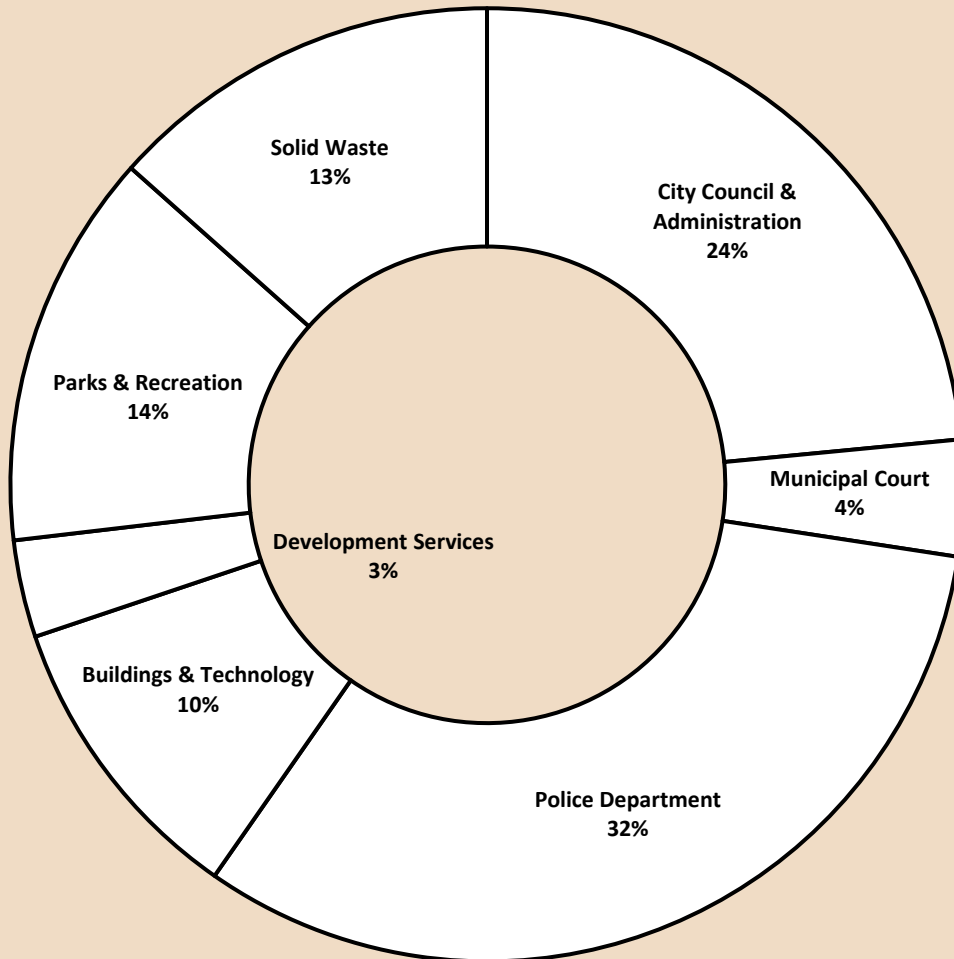
**GENERAL FUND BUDGET**

Beginning FYE 2023 Fund Balance:	\$546,723
Ending FYE 2023 Fund Balance:	\$546,723
FYE 2023 Total Revenues:	\$2,392,074
FYE 2023 Total Expenditures:	\$2,392,074
FYE 2023 Revenues over Expenditures:	\$0





# FYE 2023 GENERAL FUND EXPENDITURES



***Adopted FYE 2023 General Fund Budget (Unassigned)***

General Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
<b>Beginning Fund Balance</b>				<b>\$ 535,540.00</b>	<b>\$ 546,723.38</b>	
<i>Property Tax</i>						
01-4001	Property Taxes	\$ 630,890.41	\$ 657,986.93	\$ 657,986.93	\$ 730,855.22	BCAD 7/25/22 Certification
01-4004	Tax Certificates	\$ 637.00	\$ 88.00	\$ 91.83	\$ 91.83	
<i>Miscellaneous</i>						
01-4703	Public Information / Copies	\$ 378.42	\$ 652.59	\$ 680.96	\$ 680.96	
01-4704	Refunds	\$ -	\$ 403.82	\$ 403.82	\$ 403.82	
01-4709	Transfers In	\$ 149,977.50	\$ 199,169.82	\$ 199,169.82	\$ 174,477.70	Transfers In from W/WW Utility and Interest & Sinking Funds
01-4712	Golf Cart Permits	\$ 83.64	\$ 50.00	\$ 52.17	\$ 52.17	
01-4713	Property Surplus Revenue	\$ -	\$ 25,775.00	\$ 25,775.00	\$ -	
New	School Resource Officer Program	\$ -	\$ -	\$ -	\$ 57,630.00	JCISD Share
<i>Fines &amp; Forfeitures</i>						
01-4301	Fine Revenue	\$ 82,063.08	\$ 47,819.50	\$ 49,898.61	\$ 52,393.54	5% Increase
01-4302	Court Costs	\$ -	\$ 3,867.85	\$ 4,036.02	\$ 4,237.82	5% Increase
01-4011	Time Payment Reimbursement Fee	\$ -	\$ 135.00	\$ 140.87	\$ 147.91	5% Increase
01-4012	Omnibase Reimbursement Fee	\$ -	\$ 324.91	\$ 339.04	\$ 355.99	5% Increase
<i>Sales &amp; Use Tax</i>						
01-4101	Sales & Use Tax	\$ 661,113.07	\$ 653,615.03	\$ 653,615.03	\$ 731,003.05	11.84% Increase
01-4102	Mixed Beverage S&U Tax	\$ 15,806.93	\$ 13,081.55	\$ 14,270.78	\$ 15,960.44	11.84% Increase
<i>Business &amp; Franchise</i>						
01-4104	Solid Waste Collection	\$ 392,268.27	\$ 389,587.59	\$ 389,587.59	\$ 389,587.59	
01-4201	Franchise Fees	\$ 81,544.92	\$ 75,495.10	\$ 78,777.50	\$ 78,777.50	
01-4505	Cardboard Commodities	\$ -	\$ 3,333.91	\$ 3,333.91	\$ -	
01-4507	Commercial Recycling Fees	\$ -	\$ 67.21	\$ 67.21	\$ -	
<i>Rents</i>						
01-4202	Tower Lease	\$ 26,431.00	\$ 28,056.66	\$ 29,276.51	\$ 29,276.51	
01-4203	Pool / Building	\$ 5,671.20	\$ 7,046.00	\$ 7,352.35	\$ 7,352.35	
01-4205	Hohenberger	\$ 6,600.00	\$ 5,550.00	\$ 6,000.00	\$ 6,000.00	
01-4207	Solar Farm	\$ 24,354.73	\$ 24,354.72	\$ 24,354.72	\$ 24,841.81	
<i>License &amp; Permits</i>						
01-4601	Building Permits	\$ 71,735.37	\$ 63,125.22	\$ 65,869.79	\$ 69,163.28	5% Increase

Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
01-4602	Peddler Permits	\$ 229.50	\$ 2,140.00	\$ 2,233.04	\$ 2,344.70	5% Increase
01-4603	Alcoholic Beverage Permits	\$ 2,882.52	\$ 2,590.00	\$ 2,702.61	\$ 2,837.74	5% Increase
01-4604	Subdivision Fees	\$ 2,664.24	\$ 12,414.76	\$ 12,954.53	\$ 13,602.26	5% Increase
	<b>Revenue Total</b>	<b>\$ 2,155,331.80</b>	<b>\$ 2,216,731.17</b>	<b>\$ 2,228,970.64</b>	<b>\$ 2,392,074.19</b>	
<i>City Council</i>						
Personnel						
01-010-6021	Salaries	\$ 12,909.86	\$ 12,909.86	\$ 13,426.25	\$ 10,000.00	
01-010-6070	FICA / Medicare	\$ 787.95	\$ 765.18	\$ 795.79	\$ 787.95	
01-010-6084	Unemployment	\$ 252.00	\$ 26.86	\$ 26.86	\$ -	
New	Training	\$ -	\$ -	\$ -	\$ 3,426.25	
01-010-6093	Retirement Health Insurance	\$ 6,937.50	\$ 6,399.57	\$ 6,981.35	\$ 8,278.32	
Supplies						
01-010-6113	Uniforms	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	\$ 1,800.00	
	<b>Subtotal</b>	<b>\$ 22,687.31</b>	<b>\$ 21,901.47</b>	<b>\$ 23,030.25</b>	<b>\$ 24,292.52</b>	
<i>Administration</i>						
Personnel						
01-020-6021	Salaries	\$ 193,119.96	\$ 192,067.90	\$ 199,750.62	\$ 210,126.91	
01-020-6060	Overtime	\$ 6,298.78	\$ 6,298.78	\$ 6,550.73	\$ 6,550.73	
01-020-6070	FICA / Medicare	\$ 15,766.47	\$ 15,766.47	\$ 16,397.13	\$ 16,636.98	
01-020-6080	TMRS	\$ 18,711.61	\$ 18,711.61	\$ 19,460.07	\$ 19,246.71	
01-020-6081	Health Insurance	\$ 24,399.75	\$ 24,399.75	\$ 25,375.74	\$ 26,954.11	
01-020-6083	Worker's Compensation	\$ 18,778.00	\$ 18,778.00	\$ 18,778.00	\$ 20,966.00	Citywide Total
01-020-6084	Unemployment	\$ 279.35	\$ 29.72	\$ 30.91	\$ 27.00	
01-020-6085	Longevity	\$ 735.00	\$ 735.00	\$ 735.00	\$ 900.00	
01-020-6112	Vehicle Allowance	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	\$ 6,000.00	
01-020-6303	Training	\$ 3,199.18	\$ 3,199.18	\$ 3,338.27	\$ 2,500.00	
Supplies						
01-020-6101	Office Supplies	\$ 6,166.00	\$ 5,894.10	\$ 6,150.37	\$ 5,000.00	
01-020-6106	Postage	\$ 2,435.73	\$ 2,435.73	\$ 2,541.63	\$ 2,500.00	
01-020-6113	Uniforms	\$ 450.00	\$ 450.00	\$ 450.00	\$ 450.00	
Contractual						
01-020-6205	Service Contracts	\$ 2,839.00	\$ 2,839.00	\$ 2,962.43	\$ 6,000.00	Document Imaging
01-020-6326	BCAD Fees	\$ 16,475.06	\$ 16,475.06	\$ 16,475.06	\$ 16,475.06	
01-020-6327	Audit	\$ 20,748.34	\$ 20,748.34	\$ 20,748.34	\$ 19,100.00	
01-020-6328	Legal Services	\$ 78,655.74	\$ 78,655.74	\$ 82,075.55	\$ 41,037.78	
01-020-6330	Insurances	\$ 34,727.29	\$ 31,374.14	\$ 31,374.14	\$ 53,026.78	Property Valuation Increases
01-020-6340	Bank Fees	\$ 3,909.30	\$ 3,909.30	\$ 4,079.27	\$ 4,079.27	
Miscellaneous						
01-020-6307	Advertising	\$ 6,567.05	\$ 6,567.05	\$ 6,852.57	\$ 6,500.00	
01-020-6309	Memberships	\$ 1,366.70	\$ 1,366.70	\$ 1,426.12	\$ 1,250.00	

Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
01-020-6311	Economic Development	\$ 10,193.02	\$ 9,700.00	\$ 10,121.74	\$ 35,121.74	Website / Software Fees & Ch. 380 Agmt.
01-020-6315	Elections	\$ -	\$ -	\$ -	\$ 6,250.00	
01-020-6339	Outside Agency Funding	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	
Utilities						
01-020-6708	City Cell Phones	\$ 8,803.43	\$ 8,803.43	\$ 10,564.12	\$ 10,564.12	
	<b>Subtotal</b>	<b>\$ 500,624.76</b>	<b>\$ 495,205.00</b>	<b>\$ 512,237.82</b>	<b>\$ 537,263.18</b>	
<i>Municipal Court</i>						
Personnel						
01-030-6021	Salaries	\$ 36,818.32	\$ 36,818.32	\$ 38,291.05	\$ 43,341.20	
01-030-6060	Overtime	\$ 3,373.31	\$ 3,373.31	\$ 3,508.24	\$ 3,508.24	
01-030-6070	FICA / Medicare	\$ 2,758.60	\$ 2,648.75	\$ 2,754.70	\$ 3,360.35	
01-030-6080	TMRS	\$ 3,678.70	\$ 3,678.70	\$ 3,825.85	\$ 3,887.47	
01-030-6081	Health Insurance	\$ 7,961.61	\$ 7,961.61	\$ 8,280.07	\$ 8,741.72	
01-030-6084	Unemployment	\$ 119.48	\$ 8.99	\$ 9.35	\$ 9.00	
01-030-6085	Longevity	\$ 80.00	\$ 80.00	\$ 80.00	\$ 135.00	
01-030-6090	Certification Pay	\$ 62.50	\$ 62.50	\$ 75.00	\$ 300.00	
01-030-6113	Uniforms	\$ 150.00	\$ 150.00	\$ 150.00	\$ 150.00	
Contractual						
01-030-6118	Software	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	\$ 3,200.00	
01-030-6204	MC Judge / Prosecutor	\$ 26,400.00	\$ 23,000.00	\$ 26,400.00	\$ 26,400.00	
01-030-6205	Service Contracts	\$ 149.00	\$ 149.00	\$ 155.48	\$ 155.48	
Miscellaneous						
01-030-6309	Memberships	\$ 60.00	\$ 55.00	\$ 57.39	\$ 57.39	
01-030-6314	Travel Expenses	\$ 1,012.96	\$ 1,012.96	\$ 1,057.00	\$ 1,000.00	
	<b>Subtotal</b>	<b>\$ 85,824.48</b>	<b>\$ 82,199.14</b>	<b>\$ 87,844.14</b>	<b>\$ 94,245.85</b>	
<i>Police Department</i>						
Personnel						
01-040-6021	Salaries	\$ 352,904.30	\$ 344,561.13	\$ 358,343.58	\$ 451,089.63	
01-040-6060	Overtime	\$ 26,303.68	\$ 26,303.68	\$ 27,355.83	\$ 27,355.83	
01-040-6070	FICA / Medicare	\$ 28,070.75	\$ 27,525.06	\$ 28,626.06	\$ 35,714.38	
01-040-6080	TMRS	\$ 34,638.72	\$ 34,638.72	\$ 36,024.27	\$ 41,316.64	
01-040-6081	Health Insurance	\$ 51,889.61	\$ 49,434.19	\$ 51,411.56	\$ 70,883.48	
01-040-6084	Unemployment	\$ 1,764.00	\$ 304.07	\$ 316.23	\$ 72.00	
01-040-6085	Longevity	\$ 1,545.00	\$ 1,545.00	\$ 1,545.00	\$ 1,765.00	
01-040-6090	Certification Pay	\$ 3,825.00	\$ 3,825.00	\$ 3,978.00	\$ 6,000.00	
01-040-6303	Training	\$ 2,437.54	\$ 2,437.54	\$ 2,543.52	\$ 3,000.00	
Supplies						
01-040-6103	Fuel	\$ 18,148.77	\$ 18,148.77	\$ 19,798.66	\$ 19,798.66	
01-040-6113	Uniforms	\$ 7,174.98	\$ 7,174.98	\$ 7,174.98	\$ 8,000.00	
01-040-6116	Ammunition & Targets	\$ 1,105.49	\$ 1,105.49	\$ 1,105.49	\$ 1,000.00	

Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
<b>Contractual</b>						
01-040-6118	Software	\$ 150.00	\$ 150.00	\$ 156.52	\$ 40,140.35	Central Square Public Safety Software
01-040-6205	Service Contracts	\$ 30,653.56	\$ 30,653.56	\$ 31,986.32	\$ 26,035.76	
<b>Repair &amp; Maintenance</b>						
01-040-6202	Machinery & Equipment	\$ 11,987.90	\$ 11,987.90	\$ 12,509.11	\$ 15,316.53	Axon/Taser Payment
01-040-6207	Vehicle Repairs	\$ 1,583.84	\$ (1,853.85)	\$ (1,853.85)	\$ 3,704.25	
01-040-6208	Radio / MDT Equip. & Svc.	\$ 50,313.23	\$ 48,646.99	\$ 50,313.23	\$ 15,188.23	
<b>Miscellaneous</b>						
01-040-6211	Animal Control	\$ 3,059.00	\$ 2,700.00	\$ 2,817.39	\$ 2,817.39	
01-040-6321	Miscellaneous	\$ 2,721.00	\$ 99.33	\$ 103.65	\$ 2,721.00	
	<b>Subtotal</b>	<b>\$ 630,276.37</b>	<b>\$ 609,387.56</b>	<b>\$ 634,255.55</b>	<b>\$ 771,919.13</b>	
<b>Buildings &amp; Technology</b>						
<b>Contractual</b>						
01-060-6118	Software	\$ 30,355.74	\$ 30,355.74	\$ 31,675.55	\$ 48,755.35	Amplification Equipment for Chambers; FundView; Misc.
01-060-6205	Service Contracts	\$ 49,666.47	\$ 49,666.47	\$ 51,825.88	\$ 56,472.44	ADT Commercial Contract
01-060-6710	Janitorial Services	\$ 18,357.91	\$ 18,357.91	\$ 19,156.08	\$ 19,156.08	
<b>Repair &amp; Maintenance</b>						
01-060-6203	Building Maintenance	\$ 2,605.88	\$ 2,605.88	\$ 2,719.18	\$ 2,719.18	
01-060-6705	Repairs	\$ 520.00	\$ -	\$ -	\$ -	
<b>Utilities</b>						
01-060-6331	Electricity	\$ 106,122.96	\$ 106,122.96	\$ 115,770.50	\$ 115,770.50	
	<b>Subtotal</b>	<b>\$ 207,628.96</b>	<b>\$ 207,108.96</b>	<b>\$ 221,147.20</b>	<b>\$ 242,873.55</b>	
<b>Development Services</b>						
<b>Contractual</b>						
01-070-6205	Service Contracts	\$ 8,670.68	\$ 6,368.85	\$ 6,645.76	\$ 1,936.44	
01-070-6715	Building Official	\$ 31,085.23	\$ 31,085.23	\$ 32,436.76	\$ 32,436.76	
01-070-6717	City Engineer	\$ 42,687.89	\$ 42,687.89	\$ 44,543.89	\$ 44,543.89	
	<b>Subtotal</b>	<b>\$ 82,443.80</b>	<b>\$ 80,141.97</b>	<b>\$ 83,626.40</b>	<b>\$ 78,917.09</b>	
<b>Parks &amp; Recreation</b>						
<b>Contractual</b>						
01-080-6017	Pool Subcontractors	\$ 11,411.47	\$ 11,411.47	\$ 11,411.47	\$ 33,229.30	In-house / Contract
<b>Personnel</b>						
01-080-6021	Salaries	\$ 56,606.48	\$ 56,606.48	\$ 58,870.74	\$ 51,104.14	
01-080-6060	Overtime	\$ 937.08	\$ 702.64	\$ 730.75	\$ 730.75	

Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
01-080-6070	FICA / Medicare	\$ 5,245.15	\$ 5,110.39	\$ 5,314.81	\$ 4,069.35	
01-080-6080	TMRS	\$ 4,444.75	\$ 4,426.84	\$ 4,603.91	\$ 4,707.68	
01-080-6081	Health Insurance	\$ 8,064.77	\$ 8,064.77	\$ 8,387.36	\$ 8,812.37	
01-080-6084	Unemployment	\$ 116.00	\$ 68.97	\$ 71.73	\$ 9.00	
01-080-6085	Longevity	\$ 1,035.00	\$ 1,035.00	\$ 1,035.00	\$ 1,090.00	
Supplies						
01-080-6103	Fuel	\$ 965.00	\$ 7.00	\$ 7.64	\$ 7.64	
01-080-6104	Pool Chemicals	\$ 8,192.28	\$ 8,192.28	\$ 8,548.47	\$ 8,548.47	
01-080-6113	Uniforms	\$ 3,588.02	\$ 1,577.78	\$ 1,646.38	\$ 1,900.00	
01-080-6114	Tools & Equipment	\$ 3,760.02	\$ 3,760.02	\$ 3,923.50	\$ 3,923.50	
Repair & Maintenance						
01-080-6332	Park Mntc. & Improvements	\$ 75,928.26	\$ 75,928.26	\$ 79,229.49	\$ 187,009.16	Playground Install Scheduled for on or after October 2022; Brightview Maintenance, Irrigation & Landscaping Services; Cameras; Memorial Park Flagpole & Gazebo
01-080-6335	Hohenberger Maintenance	\$ 355.00	\$ -	\$ -	\$ 500.00	
Miscellaneous						
01-080-6343	Special Events	\$ 10,283.00	\$ 9,761.55	\$ 10,185.97	\$ 15,750.00	Lights Spectacular; Independence Day; BCFRA; Flag Program; Misc.
	<b>Subtotal</b>	<b>\$ 190,932.28</b>	<b>\$ 186,653.45</b>	<b>\$ 193,967.20</b>	<b>\$ 321,391.35</b>	
<i>Solid Waste</i>						
Personnel						
01-090-6021	Salaries	\$ 180.64	\$ 180.64	\$ 180.64	\$ -	
Miscellaneous						
01-090-6714	Solid Waste Collection & Recy.	\$ 294,407.22	\$ 294,407.22	\$ 321,171.51	\$ 321,171.51	
01-090-6718	CAPCOG - Recycling Cntr.	\$ 28,650.85	\$ 28,650.85	\$ 28,650.85	\$ -	
	<b>Subtotal</b>	<b>\$ 323,238.71</b>	<b>\$ 323,238.71</b>	<b>\$ 350,003.00</b>	<b>\$ 321,171.51</b>	
<i>Streets &amp; Rights-of-Way</i>						
Repair & Maintenance						
01-100-6122	Street Maintenance	\$ 111,675.70	\$ 111,675.70	\$ 111,675.70	\$ -	Proposed 2022 \$1.5 Million Bond
	<b>Subtotal</b>	<b>\$ 111,675.70</b>	<b>\$ 111,675.70</b>	<b>\$ 111,675.70</b>	<b>\$ -</b>	
	<b>Expenditure Total</b>	<b>\$ 2,155,332.37</b>	<b>\$ 2,117,511.96</b>	<b>\$ 2,217,787.26</b>	<b>\$ 2,392,074.19</b>	

Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
	Surplus / (Deficit)	\$ (0.57)	\$ 99,219.21	\$ 11,183.38	\$ (0.00)	
	Ending Fund Balance			\$ 546,723.38	\$ 546,723.38	





***Adopted FYE 2023 Interest and Sinking Fund (Restricted)***

Interest & Sinking Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
		<b>Beginning Fund Balance</b>		\$ 14,925.00	\$ 17,150.24	
Property Tax						
04-4001	Property Taxes	\$ 221,824.00	\$ 273,275.84	\$ 273,275.84	\$ 301,416.78	
Miscellaneous						
04-4709	Transfers In	\$ 64,603.50	\$ 64,603.50	\$ 64,603.50	\$ -	
		<b>Revenue Total</b>	<b>\$ 286,427.50</b>	<b>\$ 337,879.34</b>	<b>\$ 337,879.34</b>	<b>\$ 301,416.78</b>
04-176-6306	Bond, Series 2012	\$ 119,350.00	\$ 119,350.00	\$ 119,350.00	\$ 116,375.00	
04-176-6324	Bond, Series 2015	\$ 65,003.50	\$ 65,003.50	\$ 65,003.50	\$ 64,038.50	
04-176-6329	Bond, Series 2021	\$ 64,845.81	\$ 64,845.81	\$ 64,845.81	\$ 42,568.00	
04-176-6344	JCPD Vehicle Lease-Purchase	\$ 37,228.66	\$ 37,262.47	\$ 37,262.47	\$ 37,262.47	
New	SCADA Lease-Purchase	\$ -	\$ -	\$ -	\$ 41,172.81	
04-176-6321	Miscellaneous	\$ -	\$ -	\$ -	\$ 3,000.00	Service Fees
04-176-9471	Transfers Out	\$ -	\$ 49,192.32	\$ 49,192.32	\$ -	2021-2022 PYE Transferred to General Fund
		<b>Expenditure Total</b>	<b>\$ 286,427.97</b>	<b>\$ 335,654.10</b>	<b>\$ 304,416.78</b>	
		<b>Surplus / (Deficit)</b>	<b>\$ (0.47)</b>	<b>\$ 2,225.24</b>	<b>\$ (3,000.00)</b>	
		<b>Ending Fund Balance</b>		<b>\$ 17,150.24</b>	<b>\$ 14,150.24</b>	



***Adopted FYE 2023 Water & Wastewater Utility Fund (Committed)***

Water / Wastewater Utility Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
<b>Beginning Net Position</b>			<b>\$</b>	<b>3,345,190.00</b>	<b>\$</b>	<b>3,313,417.23</b>
03-4801	Water	\$ 425,671.28	\$ 435,823.16	\$ 435,823.16	\$ 435,823.16	
03-4802	Sewer	\$ 329,669.33	\$ 327,659.82	\$ 327,659.82	\$ 327,659.82	
03-4803	Impact Fees	\$ 7,311.00	\$ (12,267.00)	\$ (12,267.00)	\$ -	Impact Fee Fund Created
03-4804	Tap Fees	\$ 2,881.00	\$ 12,399.00	\$ 12,938.09	\$ 12,938.09	
03-4805	Late Fees	\$ 17,824.00	\$ 15,411.46	\$ 16,081.52	\$ 16,081.52	
03-4806	Service Fees	\$ 3,885.00	\$ 1,045.31	\$ 1,090.76	\$ 1,090.76	
03-4807	Administrative Fees	\$ 3,194.00	\$ 13,591.47	\$ 14,182.40	\$ 14,182.40	
	<b>Revenue Total</b>	<b>\$ 790,435.61</b>	<b>\$ 793,663.22</b>	<b>\$ 795,508.75</b>	<b>\$ 807,775.75</b>	
Personnel						
03-600-6021	Salaries	\$ 186,622.84	\$ 186,142.78	\$ 193,588.49	\$ 169,936.85	
03-600-6060	Overtime	\$ 16,746.26	\$ 17,740.43	\$ 18,450.05	\$ 18,450.05	
03-600-6070	FICA / Medicare	\$ 14,343.40	\$ 14,854.93	\$ 15,449.13	\$ 13,641.24	
03-600-6080	TMRS	\$ 18,018.59	\$ 18,648.10	\$ 19,394.02	\$ 15,781.04	
03-600-6081	Health Insurance	\$ 22,738.49	\$ 24,685.00	\$ 25,672.40	\$ 26,588.39	
03-600-6084	Unemployment	\$ 36.00	\$ 36.00	\$ 37.44	\$ 27.00	
03-600-6085	Longevity	\$ 3,740.00	\$ 3,740.00	\$ 3,740.00	\$ 2,680.00	
03-600-6090	Certification Pay	\$ 3,787.50	\$ 3,787.50	\$ 3,939.00	\$ 2,700.00	
03-600-6303	Training	\$ 1,950.00	\$ 1,950.00	\$ 2,034.78	\$ 2,034.78	
Supplies						
03-600-6103	Fuel	\$ 17,448.51	\$ 18,148.80	\$ 19,798.69	\$ 19,798.69	
03-600-6113	Uniforms	\$ 3,537.81	\$ 3,707.48	\$ 3,868.67	\$ 3,000.00	
03-600-6114	Tools & Equipment	\$ 9,596.62	\$ 9,596.62	\$ 10,013.86	\$ 10,013.86	
Contractual						
03-600-6118	Software	\$ -	\$ -	\$ -	\$ -	
03-600-6205	Service Contracts	\$ 51,276.00	\$ 52,675.63	\$ 54,965.87	\$ 69,115.87	US Underwater Services Repairs / Maintenance
03-600-6340	Bank Fees	\$ 265.50	\$ 1,539.50	\$ 1,606.43	\$ 1,606.43	
Repair & Maintenance						
03-600-6216	SCADA Improvements	\$ 10.36	\$ 10.36	\$ 10.81	\$ 10.81	
Miscellaneous						
03-600-6210	Operational Expenses	\$ 191,223.08	\$ 196,878.12	\$ 205,438.04	\$ 252,414.21	
03-600-6304	Licensure	\$ 4,119.70	\$ 4,119.70	\$ 4,298.82	\$ 4,298.82	
Capital						
03-600-6215	Meter Replacement Prog	\$ 21,200.00	\$ 21,200.00	\$ 21,200.00	\$ 21,200.00	
Transfers						

<b>Beginning Net Position</b>				<b>\$ 3,345,190.00</b>	<b>\$ 3,313,417.23</b>	
03-600-9471	Transfers Out	\$ 223,775.00	\$ 223,775.00	\$ 223,775.00	\$ 174,477.70	Transfer Out to General Fund
	<b>Expenditure Total</b>	<b>\$ 790,435.66</b>	<b>\$ 803,235.95</b>	<b>\$ 827,281.52</b>	<b>\$ 807,775.75</b>	
	<b>Surplus / (Deficit)</b>	<b>\$ (0.05)</b>	<b>\$ (9,572.73)</b>	<b>\$ (31,772.77)</b>	<b>\$ (0.00)</b>	
<b>Ending Net Position</b>				<b>\$ 3,313,417.23</b>	<b>\$ 3,313,417.23</b>	





***Adopted FYE 2023 Hotel Occupancy Tax Fund (Restricted)***

Hotel Occupancy Tax Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
		<b>Beginning Fund Balance</b>		\$ 34,425.00	\$ 79,854.37	
02-4105	Special Revenue	\$ 121,174.67	\$ 148,668.04	\$ 148,668.04	\$ 148,668.04	
	<b>Revenue Total</b>	\$ 121,174.67	\$ 148,668.04	\$ 148,668.04	\$ 148,668.04	
Miscellaneous						
02-126-6307	HOT Advertising	\$ 20,752.25	\$ 20,752.25	\$ 21,654.52	\$ 30,047.36	Billboards; Misc.
02-126-6321	Miscellaneous HOT Expenditures	\$ 35,993.75	\$ 30,268.14	\$ 31,584.15	\$ 68,620.68	Film, Photo, & Drone Assets
Contractual						
02-126-7003	Visitor Center Contract	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	\$ 50,000.00	
	<b>Expenditure Total</b>	\$ 106,746.00	\$ 101,020.39	\$ 103,238.67	\$ 148,668.04	
	<b>Surplus / (Deficit)</b>	\$ 14,428.67	\$ 47,647.65	\$ 45,429.37	\$ 0.00	
		<b>Ending Fund Balance</b>		\$ 79,854.37	\$ 79,854.37	



**CAPITAL REPLACEMENT  
FUND BUDGET**

***Adopted FYE 2023 Capital Replacement Fund (Committed)***

Capital Replacement Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
		Beginning Fund Balance		\$ 347,825.00	\$ 800,963.57	
Miscellaneous						
06-4105	Special Revenue	\$ 50,000.00	\$ 185,500.00	\$ 185,500.00	\$ 50,000.00	ESD No. 1 Reimbursement; SCADA Lease-Purchase Financing
06-4709	Transfers In	\$ 9,194.00	\$ 9,194.00	\$ 9,194.00	\$ -	Transfer In from W/WW Utility Fund
Capital Replacement Revenues						
06-4106	American Rescue Plan Act (ARPA)	\$ 264,015.93	\$ 521.78	\$ 265,059.49	\$ -	
06-4108	CDBG Fire Hydrant Grant	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00	
New	JCVFD FAST Grant Reimbursement	\$ -	\$ -	\$ 1,400.00	\$ 39,000.00	
New	FAST Grant	\$ -	\$ -	\$ -	\$ 750,000.00	
06-4711	Police Department Sale	\$ -	\$ 176,322.77	\$ 176,322.77	\$ -	
<b>Revenue Total</b>		<b>\$ 673,209.93</b>	<b>\$ 371,538.55</b>	<b>\$ 637,476.26</b>	<b>\$ 1,189,000.00</b>	
Capital						
06-226-6095	Capital Replacement Exps.	\$ 10,397.30	\$ -	\$ -	\$ -	
06-226-6345	Water / WW Improvements	\$ 528,032.00	\$ 27,750.00	\$ 28,956.52	\$ 499,075.48	
06-226-6346	Software Upgrades	\$ 34,500.00	\$ 34,500.00	\$ 34,500.00	\$ -	
06-226-6348	Police Dept Expenses	\$ 19,979.61	\$ 15,881.61	\$ 15,881.61	\$ -	
06-226-6349	CDBG Fire Hydrant Grant	\$ 350,000.00	\$ -	\$ -	\$ 350,000.00	
06-226-6350	CDBG Fire Hydrant Grant Match	\$ 35,000.00	\$ -	\$ -	\$ 35,000.00	
06-226-6351	ARPA Administration	\$ 49,990.00	\$ 7,000.00	\$ 7,304.35	\$ 42,685.65	
06-226-6352	SCADA Upgrades	\$ -	\$ 92,262.00	\$ 96,273.39	\$ 89,226.61	
New	FAST Grant	\$ -	\$ -	\$ -	\$ 750,000.00	
New	FAST Grant Administration	\$ -	\$ 1,400.00	\$ 1,400.00	\$ 39,000.00	
06-226-6353	Police Department Expansion	\$ -	\$ -	\$ -	\$ 184,975.83	
Contractual						
06-226-6340	Bank Fees	\$ 20.00	\$ 20.00	\$ 21.82	\$ -	
<b>Expenditure Total</b>		<b>\$ 1,027,918.91</b>	<b>\$ 178,813.61</b>	<b>\$ 184,337.69</b>	<b>\$ 1,989,963.57</b>	
<b>Surplus / (Deficit)</b>		<b>\$ (354,708.98)</b>	<b>\$ 192,724.94</b>	<b>\$ 453,138.57</b>	<b>\$ (800,963.57)</b>	
<b>Ending Fund Balance</b>		<b>\$ 800,963.57</b>	<b>\$ 800,963.57</b>	<b>\$ 800,963.57</b>	<b>\$ 0.00</b>	



**MUNICIPAL COURT SECURITY  
& TECHNOLOGY FUND BUDGETS**

***Adopted FYE 2023 Municipal Court Security & Technology Funds (Restricted)***

<b>Municipal Court Building Security Fund</b>						
<b>Account #</b>	<b>Account Description</b>	<b>2021-2022 Amended Budget</b>	<b>Current YTD</b>	<b>2021-2022 Projected Year End</b>	<b>2022-2023 Requested Budget</b>	<b>Notes</b>
<b>Beginning Fund Balance</b>				\$ <b>793.00</b>	\$ <b>1,757.70</b>	
08-4007	Municipal Court Bldg Sec Fund	\$ 1,020.00	\$ 924.50	\$ 964.70	\$ 964.70	
	<b>Revenue Total</b>	\$ <b>1,020.00</b>	\$ <b>924.50</b>	\$ <b>964.70</b>	\$ <b>964.70</b>	
08-276-6097	Court Security Expenditures	\$ -	\$ -	\$ -	\$ 2,722.39	
	<b>Expenditure Total</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>-</b>	\$ <b>2,722.39</b>	
	<b>Surplus / (Deficit)</b>	\$ <b>1,020.00</b>	\$ <b>924.50</b>	\$ <b>964.70</b>	\$ <b>(1,757.69)</b>	
<b>Ending Fund Balance</b>				\$ <b>1,757.70</b>	\$ <b>0.00</b>	



Municipal Court Technology Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
		<b>Beginning Fund Balance</b>		\$ 747.00	\$ 1,598.84	
07-4008	Municipal Court Technology Fund	\$ 1,016.00	\$ 816.35	\$ 851.84	\$ 851.84	
	<b>Revenue Total</b>	<b>\$ 1,016.00</b>	<b>\$ 816.35</b>	<b>\$ 851.84</b>	<b>\$ 851.84</b>	
07-251-6096	Court Tech Expenditures	\$ -	\$ -	\$ -	\$ 2,450.69	
	<b>Expenditure Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,450.69</b>	
	<b>Surplus / (Deficit)</b>	<b>\$ 1,016.00</b>	<b>\$ 816.35</b>	<b>\$ 851.84</b>	<b>\$ (1,598.85)</b>	
		<b>Ending Fund Balance</b>		\$ 1,598.84	\$ (0.00)	



**VEHICLE EQUIPMENT REPLACEMENT  
PROGRAM FUND BUDGET**

***Adopted FYE 2023 Vehicle Equipment Replacement Fund (Restricted)***

Vehicle Equipment & Replacement Program Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
		<b>Beginning Fund Balance</b>		<b>\$ 58,408.00</b>	<b>\$ 87,313.74</b>	
New	Lease-Purchase	\$ -	\$ -	\$ -	\$ 297,794.06	
05-4005	VERP Revenue	\$ 56,894.00	\$ 62,635.50	\$ 62,635.50	\$ 62,635.50	
	<b>Revenue Total</b>	<b>\$ 56,894.00</b>	<b>\$ 62,635.50</b>	<b>\$ 62,635.50</b>	<b>\$ 360,429.56</b>	
Capital						
New	Lease-Purchase	\$ -	\$ -	\$ -	\$ 297,794.06	Dewatering Sludge Trailer for WWTP & Loader Backhoe
05-201-6094	VERP Expenditures	\$ 56,894.00	\$ 32,324.35	\$ 33,729.76	\$ 149,949.24	Lease - Purchase Payment (\$68,308.27 / 5 Years) & Other Qualifying Purchases
	<b>Expenditure Total</b>	<b>\$ 56,894.00</b>	<b>\$ 32,324.35</b>	<b>\$ 33,729.76</b>	<b>\$ 447,743.30</b>	
	<b>Surplus / (Deficit)</b>	<b>\$ -</b>	<b>\$ 30,311.15</b>	<b>\$ 28,905.74</b>	<b>\$ (87,313.74)</b>	
		<b>Ending Fund Balance</b>		<b>\$ 87,313.74</b>	<b>\$ 0.00</b>	



**PARKS & RECREATION  
FUND BUDGET**

***Adopted FYE 2023 Parks & Recreation Fund (Restricted)***

Parks & Recreation Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
<b>Beginning Fund Balance</b>			\$	<b>1,101.00</b>	\$	<b>1,101.00</b>
09-4105	Special Revenue	\$ -	\$ -	\$ -	\$ -	
09-4709	Transfers In	\$ -	\$ -	\$ -	\$ -	
	<b>Revenue Total</b>	\$ -	\$ -	\$ -	\$ -	
09-301-6098	Parks & Rec Expenditures	\$ -	\$ -	\$ -	\$ -	
	<b>Expenditure Total</b>	\$ -	\$ -	\$ -	\$ -	
	<b>Surplus / (Deficit)</b>	\$ -	\$ -	\$ -	\$ -	
<b>Ending Fund Balance</b>			\$	<b>1,101.00</b>	\$	<b>1,101.00</b>



**LOCAL TRUANCY PREVENTION  
AND DIVERSION FUND BUDGET**



***Adopted FYE 2023 Local Truancy Prevention and Diversion Fund (Restricted)***

<b>Local Truancy &amp; Prevention Fund</b>						
<b>Account #</b>	<b>Account Description</b>	<b>2021-2022 Amended Budget</b>	<b>Current YTD</b>	<b>2021-2022 Projected Year End</b>	<b>2022-2023 Requested Budget</b>	<b>Notes</b>
				<b>Beginning Fund Balance</b>	<b>\$ 311.00</b>	<b>\$ 1,166.33</b>
10-4009	Local Truancy Prev & Diversion Fund	\$ 598.00	\$ 819.69	\$ 855.33	\$ 855.33	
	<b>Revenue Total</b>	<b>\$ 598.00</b>	<b>\$ 819.69</b>	<b>\$ 855.33</b>	<b>\$ 855.33</b>	
10-326-6099	LTP Expenditures	\$ -	\$ -	\$ -	\$ 2,021.66	
	<b>Expenditure Total</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 2,021.66</b>	
	<b>Surplus / (Deficit)</b>	<b>\$ 598.00</b>	<b>\$ 819.69</b>	<b>\$ 855.33</b>	<b>\$ (1,166.33)</b>	
				<b>Ending Fund Balance</b>	<b>\$ 1,166.33</b>	<b>\$ (0.00)</b>



***Adopted FYE 2023 Municipal Jury Fund (Restricted)***

Municipal Jury Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
<b>Beginning Fund Balance</b>				\$ 7.00	\$ 24.96	
11-4010	Municipal Jury Fund	\$ 12.00	\$ 16.46	\$ 17.96	\$ 17.96	
	<b>Revenue Total</b>	\$ 12.00	\$ 16.46	\$ 17.96	\$ 17.96	
11-351-6100	Court Jury Expenditures	\$ -	\$ -	\$ -	\$ 42.91	
	<b>Expenditure Total</b>	\$ -	\$ -	\$ -	\$ 42.91	
	<b>Surplus / (Deficit)</b>	\$ 12.00	\$ 16.46	\$ 17.96	\$ (24.95)	
<b>Ending Fund Balance</b>				\$ 24.96	\$ 0.00	

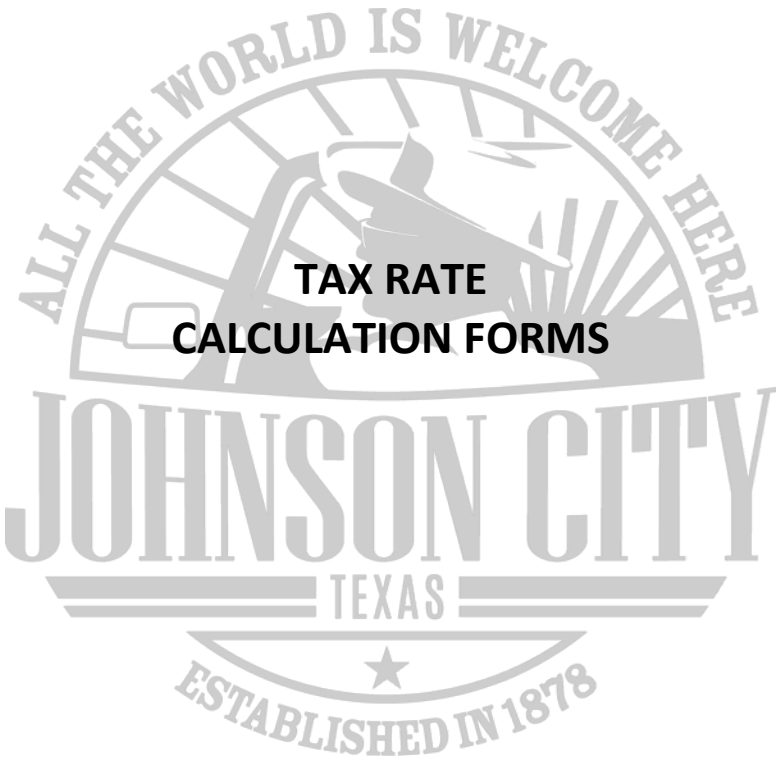


***Adopted FYE 2023 Impact Fee Fund (Restricted)***

Impact Fee Fund						
Account #	Account Description	2021-2022 Amended Budget	Current YTD	2021-2022 Projected Year End	2022-2023 Requested Budget	Notes
		<b>Beginning Fund Balance</b>		\$ -	\$ (12,267.00)	
New	Impact Fees	\$ -	\$ -	\$ -	\$ -	
	<b>Revenue Total</b>	\$ -	\$ -	\$ -	\$ -	
New	Impact Fee Expenses	\$ -	\$ -	\$ -	\$ -	
	<b>Expenditure Total</b>	\$ -	\$ -	\$ -	\$ -	
	<b>Surplus / (Deficit)</b>	\$ -	\$ -	\$ -	\$ -	
		<b>Ending Fund Balance</b>		\$ -	\$ (12,267.00)	



Appendix A



# 2022 Tax Rate Calculation Worksheet

## Taxing Units Other Than School Districts or Water Districts

**CITY OF JC**  
 Taxing Unit Name  
**303 E. Pecan Drive, P.O. Box 369, Johnson City, 78636**  
 Taxing Unit's Address, City, State, ZIP Code

**(830) 868-7111**  
 Phone (area code and number)  
<https://www.johnsoncitytx.org/>  
 Taxing Unit's Website Address

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

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

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

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

### SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	<b>2021 total taxable value.</b> Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$ <u>238,948,504</u>
2.	<b>2021 tax ceilings.</b> Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$ <u>34,733,967</u>
3.	<b>Preliminary 2021 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$ <u>204,214,537</u>
4.	<b>2021 total adopted tax rate.</b>	\$ <u>0.3990</u> /\$100
5.	<b>2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.</b> A. Original 2021 ARB values: ..... \$ <u>18,184,190</u> B. 2021 values resulting from final court decisions: ..... - \$ <u>18,110,020</u> C. 2021 value loss. Subtract B from A. <sup>3</sup>	\$ <u>74,170</u>
6.	<b>2021 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2021 ARB certified value: ..... \$ <u>0</u> B. 2021 disputed value: ..... - \$ <u>0</u> C. 2021 undisputed value. Subtract B from A. <sup>4</sup>	\$ <u>0</u>
7.	<b>2021 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$ <u>74,170</u>

<sup>1</sup> Tex. Tax Code § 26.012(14)  
<sup>2</sup> Tex. Tax Code § 26.012(14)  
<sup>3</sup> Tex. Tax Code § 26.012(13)  
<sup>4</sup> Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$ <u>204,288,707</u>
9.	<b>2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.</b> Enter the 2021 value of property in deannexed territory. <sup>5</sup>	\$ <u>0</u>
10.	<b>2021 taxable value lost because property first qualified for an exemption in 2022.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2021 market value:..... \$ <u>771,010</u> B. <b>Partial exemptions.</b> 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ <u>1,202,020</u> C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$ <u>1,973,030</u>
11.	<b>2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022.</b> Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. <b>2021 market value:</b> ..... \$ <u>0</u> B. <b>2022 productivity or special appraised value:</b> ..... - \$ <u>0</u> C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$ <u>0</u>
12.	<b>Total adjustments for lost value.</b> Add Lines 9, 10C and 11C.	\$ <u>1,973,030</u>
13.	<b>2021 captured value of property in a TIF.</b> Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ <u>0</u>
14.	<b>2021 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$ <u>202,315,677</u>
15.	<b>Adjusted 2021 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$ <u>807,239</u>
16.	<b>Taxes refunded for years preceding tax year 2021.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. <sup>9</sup>	\$ <u>193</u>
17.	<b>Adjusted 2021 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$ <u>807,432</u>
18.	<b>Total 2022 taxable value on the 2022 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup> A. <b>Certified values:</b> ..... \$ <u>302,859,092</u> B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: ..... + \$ <u>0</u> C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ <u>0</u> D. <b>Tax increment financing:</b> Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup> ..... - \$ <u>0</u> E. <b>Total 2022 value.</b> Add A and B, then subtract C and D.	\$ <u>302,859,092</u>

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup></p> <p><b>A. 2022 taxable value of properties under protest.</b> 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. <sup>14</sup>..... \$ <u>0</u></p> <p><b>B. 2022 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup> ..... + \$ <u>0</u></p> <p><b>C. Total value under protest or not certified.</b> Add A and B. \$ <u>0</u></p>	
20.	<b>2022 tax ceilings.</b> Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$ <u>36,185,061</u>
21.	<b>2022 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$ <u>266,674,031</u>
22.	<b>Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021.</b> Include both real and personal property. Enter the 2022 value of property in territory annexed. <sup>18</sup>	\$ <u>0</u>
23.	<b>Total 2022 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2022. <sup>19</sup>	\$ <u>7,370,420</u>
24.	<b>Total adjustments to the 2022 taxable value.</b> Add Lines 22 and 23.	\$ <u>7,370,420</u>
25.	<b>Adjusted 2022 taxable value.</b> Subtract Line 24 from Line 21.	\$ <u>259,303,611</u>
26.	<b>2022 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$ <u>0.3113</u> /\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. <sup>21</sup>	\$ <u>0.0000</u> /\$100

**SECTION 2: Voter-Approval Tax Rate**

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	<b>2021 M&amp;O tax rate.</b> Enter the 2021 M&O tax rate.	\$ <u>0.2803</u> /\$100
29.	<b>2021 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>204,288,707</u>

<sup>13</sup> Tex. Tax Code § 26.01(c) and (d)  
<sup>14</sup> Tex. Tax Code § 26.01(c)  
<sup>15</sup> Tex. Tax Code § 26.01(d)  
<sup>16</sup> Tex. Tax Code § 26.012(6)(B)  
<sup>17</sup> Tex. Tax Code § 26.012(6)  
<sup>18</sup> Tex. Tax Code § 26.012(17)  
<sup>19</sup> Tex. Tax Code § 26.012(17)  
<sup>20</sup> Tex. Tax Code § 26.04(c)  
<sup>21</sup> Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	<b>Total 2021 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100	\$ <u>572,621</u>
31.	<b>Adjusted 2021 levy for calculating NNR M&amp;O rate.</b>	
	<b>A. M&amp;O taxes refunded for years preceding tax year 2021.</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. .... + \$ <u>151</u>	
	<b>B. 2021 taxes in TIF.</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. .... - \$ <u>0</u>	
	<b>C. 2021 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. .... +/- \$ <u>0</u>	
	<b>D. 2021 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. .... \$ <u>151</u>	
	<b>E. Add Line 30 to 31D.</b>	\$ <u>572,772</u>
32.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>259,303,611</u>
33.	<b>2022 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$ <u>0.2208</u> /\$100
34.	<b>Rate adjustment for state criminal justice mandate.</b> <sup>23</sup>	
	<b>A. 2022 state criminal justice mandate.</b> 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. \$ <u>0</u>	
	<b>B. 2021 state criminal justice mandate.</b> 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. .... - \$ <u>0</u>	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100
35.	<b>Rate adjustment for indigent health care expenditures.</b> <sup>24</sup>	
	<b>A. 2022 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. .... \$ <u>0</u>	
	<b>B. 2021 indigent health care expenditures.</b> 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. .... - \$ <u>0</u>	
	<b>C. Subtract B from A and divide by Line 32 and multiply by \$100.</b> .... \$ <u>0.0000</u> /\$100	
	<b>D. Enter the rate calculated in C. If not applicable, enter 0.</b>	\$ <u>0.0000</u> /\$100

<sup>23</sup> Reserved for expansion

<sup>24</sup> Tex. Tax Code § 26.044

<sup>25</sup> Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p><b>Rate adjustment for county indigent defense compensation.</b> <sup>25</sup></p> <p><b>A. 2022 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose..... \$ <u>          0</u></p> <p><b>B. 2021 indigent defense compensation expenditures.</b> 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. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
37.	<p><b>Rate adjustment for county hospital expenditures.</b> <sup>26</sup></p> <p><b>A. 2022 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. .... \$ <u>          0</u></p> <p><b>B. 2021 eligible county hospital expenditures.</b> 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. .... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Multiply B by 0.08 and divide by Line 32 and multiply by \$100..... \$ <u>  0.0000</u>/\$100</p> <p><b>E.</b> Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
38.	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2021.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year ..... \$ <u>          0</u></p> <p><b>B. Expenditures for public safety in 2021.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year..... \$ <u>          0</u></p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100 ..... \$ <u>  0.0000</u>/\$100</p> <p><b>D.</b> Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ <u>  0.0000</u> /\$100
39.	<p><b>Adjusted 2022 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ <u>  0.2208</u> /\$100
40.	<p><b>Adjustment for 2021 sales tax specifically to reduce property taxes.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. .... \$ <u>  193,712</u></p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100 ..... \$ <u>  0.0747</u>/\$100</p> <p><b>C.</b> Add Line 40B to Line 39.</p>	\$ <u>  0.2955</u> /\$100
41.	<p><b>2022 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p style="text-align: center;">- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ <u>  0.3058</u> /\$100

<sup>25</sup> Tex. Tax Code § 26.0442  
<sup>26</sup> Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p><b>Disaster Line 41 (D41): 2022 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ <u>0.0000</u> /\$100
42.	<p><b>Total 2022 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&amp;O expenses.</p> <p><b>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here.<sup>28</sup></b></p> <p>Enter debt amount ..... \$ <u>301,417</u></p> <p><b>B. Subtract unencumbered fund amount used to reduce total debt.</b> ..... - \$ <u>0</u></p> <p><b>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</b> ..... - \$ <u>0</u></p> <p><b>D. Subtract amount paid from other resources</b> ..... - \$ <u>0</u></p> <p><b>E. Adjusted debt.</b> Subtract B, C and D from A.</p>	\$ <u>301,417</u>
43.	<b>Certified 2021 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$ <u>14,019</u>
44.	<b>Adjusted 2022 debt.</b> Subtract Line 43 from Line 42E.	\$ <u>287,398</u>
45.	<p><b>2022 anticipated collection rate.</b></p> <p><b>A.</b> Enter the 2022 anticipated collection rate certified by the collector.<sup>30</sup> ..... <u>100.00</u>%</p> <p><b>B.</b> Enter the 2021 actual collection rate. .... <u>100.00</u>%</p> <p><b>C.</b> Enter the 2020 actual collection rate. .... <u>99.00</u>%</p> <p><b>D.</b> Enter the 2019 actual collection rate. .... <u>98.00</u>%</p> <p><b>E.</b> 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%.<sup>31</sup></p>	<u>100.00</u> %
46.	<b>2022 debt adjusted for collections.</b> Divide Line 44 by Line 45E.	\$ <u>287,398</u>
47.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>266,674,031</u>
48.	<b>2022 debt rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.1077</u> /\$100
49.	<b>2022 voter-approval tax rate.</b> Add Lines 41 and 48.	\$ <u>0.4135</u> /\$100
D49.	<p><b>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ <u>0.0000</u> /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ <u>0.0000</u> /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ <u>0</u>
52.	<b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. <sup>33</sup> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. <sup>34</sup> - or - <b>Taxing units that adopted the sales tax before November 2021.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ <u>208,450</u>
53.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>266,674,031</u>
54.	<b>Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$ <u>0.0781</u> /\$100
55.	<b>2022 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.3113</u> /\$100
56.	<b>2022 NNR tax rate, adjusted for sales tax.</b> <b>Taxing units that adopted the sales tax in November 2021 or in May 2022.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ <u>0.0000</u> /\$100
57.	<b>2022 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.4135</u> /\$100
58.	<b>2022 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$ <u>0.3354</u> /\$100

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

Not Applicable

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$ <u>0</u>
60.	<b>2022 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
61.	<b>Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$ <u>0.0000</u> /\$100
62.	<b>2022 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ <u>0.0000</u> /\$100

<sup>32</sup> Tex. Tax Code § 26.041(d)

<sup>33</sup> Tex. Tax Code § 26.041(f)

<sup>34</sup> Tex. Tax Code § 26.041(d)

<sup>35</sup> Tex. Tax Code § 26.04(c)

<sup>36</sup> Tex. Tax Code § 26.04(c)

<sup>37</sup> Tex. Tax Code § 26.045(d)

<sup>38</sup> Tex. Tax Code § 26.045(i)



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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	<b>2021 unused increment rate.</b> Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ <u>0.0215</u> /\$100
64.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
65.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero.	\$ <u>0.0000</u> /\$100
66.	<b>2022 unused increment rate.</b> Add Lines 63, 64 and 65.	\$ <u>0.0215</u> /\$100
67.	<b>2022 voter-approval tax rate, adjusted for unused increment rate.</b> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ <u>0.3569</u> /\$100

**SECTION 6: De Minimis Rate**

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	<b>Adjusted 2022 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ <u>0.2208</u> /\$100
69.	<b>2022 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>266,674,031</u>
70.	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$ <u>0.1874</u> /\$100
71.	<b>2022 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ <u>0.1077</u> /\$100
72.	<b>De minimis rate.</b> Add Lines 68, 70 and 71.	\$ <u>0.5159</u> /\$100

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

Not Applicable

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

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

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

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

<sup>39</sup> Tex. Tax Code § 26.013(a)

<sup>40</sup> Tex. Tax Code § 26.013(c)

<sup>41</sup> Tex. Tax Code §§ 26.0501(a) and (c)

<sup>42</sup> Tex. Local Gov't Code § 120.007(d), effective Jan. 1, 2023

<sup>43</sup> Tex. Tax Code § 26.063(a)(1)

<sup>44</sup> Tex. Tax Code § 26.012(B-a)

<sup>45</sup> Tex. Tax Code § 26.063(a)(1)

<sup>46</sup> Tex. Tax Code § 26.042(b)

<sup>47</sup> Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	<b>2021 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0.0000</u> /\$100
74.	<b>Adjusted 2021 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.  If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ <u>0.0000</u> /\$100
75.	<b>Increase in 2021 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	\$ <u>0.0000</u> /\$100
76.	<b>Adjusted 2021 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
77.	<b>Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	\$ <u>0</u>
78.	<b>Adjusted 2022 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>0</u>
79.	<b>Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	\$ <u>0.0000</u> /\$100
80.	<b>2022 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ <u>0.0000</u> /\$100

**SECTION 8: Total Tax Rate**

Indicate the applicable total tax rates as calculated above.

**No-new-revenue tax rate.** ..... \$ 0.3113/\$100  
 As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: 26


**Voter-approval tax rate.** ..... \$ 0.3569/\$100  
 As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue).  
 Indicate the line number used: 67

**De minimis rate.** ..... \$ 0.5159/\$100  
 If applicable, enter the 2022 de minimis rate from Line 72.

**SECTION 9: Taxing Unit Representative Name and Signature**

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

**print here** ▶ Rick A. Schroder  
 Printed Name of Taxing Unit Representative

**sign here** ▶   
 Taxing Unit Representative

7/26/22  
 Date

<sup>48</sup> Tex. Tax Code §26.042(d)  
<sup>49</sup> Tex. Tax Code §26.042(b)  
<sup>50</sup> Tex. Tax Code §§ 26.04(c-2) and (d-2)



# BLANCO COUNTY APPRAISAL DISTRICT

615 N. Nugent Ave. Johnson City, TX 78636  
Phone: 830-868-4013 Fax: 830-868-7330  
info@blanccad.com



July 25, 2022


City of Johnson City  
Attn: Rick Schroeder  
PO Box 369  
Johnson City, TX 78636

## PROPERTY TAX CODE, SECTION 26.01 CERTIFICATION OF APPRAISAL ROLL

I, Candice Fry, Chief Appraiser of the Blanco County Appraisal District, do solemnly swear that I have made or caused to be made a diligent inquiry to ascertain all property in the district subject to appraisal for 2022, and that I have included in the records all property I am aware of, at an appraised value determined as required by law.

I, Candice Fry, do hereby certify the attached certified values are true and correct to the best of my knowledge.

Property Count	1,242
Market Value	358,814,250
Taxable Value (Before Freeze)	302,859,092

  
Candice Fry, Chief Appraiser

7/25/22  
Date

Attachment: Entity Totals Report

**2022 CERTIFIED TOTALS**

CJC - CITY OF JC  
Grand Totals

Property Count: 1,242

7/25/2022 10:53:38AM

Land		Value				
Homesite:		47,398,260				
Non Homesite:		82,914,194				
Ag Market:		1,454,920				
Timber Market:		0		<b>Total Land</b>	(+)	131,767,374
Improvement		Value				
Homesite:		82,508,020				
Non Homesite:		93,886,246		<b>Total Improvements</b>	(+)	176,394,266
Non Real		Count	Value			
Personal Property:		242	50,652,610			
Mineral Property:		0	0			
Autos:		0	0	<b>Total Non Real</b>	(+)	50,652,610
				<b>Market Value</b>	=	358,814,250
Ag	Non Exempt	Exempt				
Total Productivity Market:	1,454,920	0				
Ag Use:	29,790	0		<b>Productivity Loss</b>	(-)	1,425,130
Timber Use:	0	0		<b>Appraised Value</b>	=	357,389,120
Productivity Loss:	1,425,130	0				
				<b>Homestead Cap</b>	(-)	23,829,936
				<b>Assessed Value</b>	=	333,559,184
				<b>Total Exemptions Amount</b>	(-)	30,700,092
				(Breakdown on Next Page)		
				<b>Net Taxable</b>	=	302,859,092

Freeze	Assessed	Taxable	Actual Tax	Ceiling	Count		
DP	1,106,768	1,106,768	2,815.30	2,815.30	7		
OV65	35,186,293	35,078,293	88,124.07	88,124.07	149		
<b>Total</b>	<b>36,293,061</b>	<b>36,185,061</b>	<b>90,939.37</b>	<b>90,939.37</b>	<b>156</b>	<b>Freeze Taxable</b>	(-) 36,185,061
<b>Tax Rate</b>	<b>0.3990000</b>						
						<b>Freeze Adjusted Taxable</b>	= 266,674,031

APPROXIMATE LEVY = (FREEZE ADJUSTED TAXABLE \* (TAX RATE / 100)) + ACTUAL TAX  
 1,154,968.75 = 266,674,031 \* (0.3990000 / 100) + 90,939.37

Certified Estimate of Market Value: 358,814,250  
 Certified Estimate of Taxable Value: 302,859,092

Tax Increment Finance Value: 0  
 Tax Increment Finance Levy: 0.00

**2022 CERTIFIED TOTALS**

Property Count: 1,242

CJC - CITY OF JC  
Grand Totals

7/25/2022

10:53:38AM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
CHODO	1	930,010	0	930,010
DP	8	0	0	0
DV1	10	0	78,000	78,000
DV2	2	0	19,500	19,500
DV3	2	0	24,000	24,000
DV4	5	0	60,000	60,000
DVHS	13	0	4,409,200	4,409,200
EX-XA	1	0	608,830	608,830
EX-XG	1	0	688,660	688,660
EX-XI	4	0	1,642,600	1,642,600
EX-XN	7	0	288,090	288,090
EX-XV	71	0	21,814,850	21,814,850
EX-XV (Prorated)	1	0	78,142	78,142
EX366	56	0	58,210	58,210
OV65	168	0	0	0
<b>Totals</b>		<b>930,010</b>	<b>29,770,082</b>	<b>30,700,092</b>

Property Count: 1,242

CJC - CITY OF JC  
Grand Totals

7/25/2022 10:53:38AM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	642	355.1991	\$7,074,730	\$169,769,710	\$145,488,654
B	MULTIFAMILY RESIDENCE	10	4.4050	\$0	\$3,519,889	\$3,519,889
C1	VACANT LOTS AND LAND TRACTS	80	44.1264	\$0	\$8,134,530	\$8,122,530
D1	QUALIFIED OPEN-SPACE LAND	3	22.7900	\$0	\$1,454,920	\$29,790
D2	IMPROVEMENTS ON QUALIFIED OP	1		\$0	\$55,740	\$55,740
E	RURAL LAND, NON QUALIFIED OPE	84	197.8920	\$0	\$22,981,064	\$18,869,768
F1	COMMERCIAL REAL PROPERTY	160	145.8819	\$295,690	\$66,226,375	\$66,214,919
J1	WATER SYSTEMS	1		\$0	\$145,040	\$145,040
J3	ELECTRIC COMPANY (INCLUDING C	6	25.2030	\$0	\$9,782,110	\$9,782,110
J4	TELEPHONE COMPANY (INCLUDI	4	0.3430	\$0	\$506,470	\$506,470
J5	RAILROAD	1		\$0	\$8,530	\$8,530
J8	OTHER TYPE OF UTILITY	1		\$0	\$58,539	\$58,539
L1	COMMERCIAL PERSONAL PROPER	172		\$0	\$48,540,001	\$48,540,001
L2	INDUSTRIAL AND MANUFACTURIN	1		\$0	\$1,279,420	\$1,279,420
M1	TANGIBLE OTHER PERSONAL, MOB	15		\$0	\$239,740	\$234,912
S	SPECIAL INVENTORY TAX	1		\$0	\$2,780	\$2,780
X	TOTALLY EXEMPT PROPERTY	142	206.2461	\$137,630	\$26,109,392	\$0
	<b>Totals</b>		<b>1,002.0865</b>	<b>\$7,508,050</b>	<b>\$358,814,250</b>	<b>\$302,859,092</b>

Property Count: 1,242

CJC - CITY OF JC  
Grand Totals

7/25/2022 10:53:38AM

## CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	(DO NOT USE)	2	0.2740	\$0	\$126,490	\$119,206
A1	SINGLE FAMILY RESIDENCE	547	309.2760	\$6,432,170	\$154,989,710	\$133,028,112
A2	MOBILE HOME	116	45.6491	\$631,600	\$14,624,030	\$12,311,856
A3	SINGLE FAMILY RESIDENCE- WATERI	8		\$10,960	\$29,480	\$29,480
B1	RESIDENTIAL MULTI FAMILY	2	3.3220	\$0	\$1,374,929	\$1,374,929
B2	DUPLEX	8	1.0830	\$0	\$2,144,960	\$2,144,960
C1	VACANT LOTS -	74	33.3714	\$0	\$7,007,650	\$6,995,650
C2	COMMERCIAL LOTS - CITY LIMITS	2	8.6150	\$0	\$786,710	\$786,710
C3	VACANT LOTS- RURAL ONLY	4	2.1400	\$0	\$340,170	\$340,170
D1	RURAL LAND ONLY	3	22.7900	\$0	\$1,454,920	\$29,790
D2	IMPROVEMENTS ON QUALIFIED AG L	1		\$0	\$55,740	\$55,740
E1	SINGLE FAMILY RESIDENCE (RURAL C	50	85.4165	\$0	\$16,530,064	\$12,483,220
E2	MOBILE HOME - RURAL ONLY	21	9.3555	\$0	\$1,958,780	\$1,895,301
E3	OUTBUILDINGS - RURAL ONLY	23		\$0	\$374,230	\$373,257
E4	RURAL LAND NON QUALIFIED AG LA	4	103.1200	\$0	\$4,117,990	\$4,117,990
F1	REAL COMMERCIAL	160	145.8819	\$295,690	\$66,226,375	\$66,214,919
J1	WATER SYSTEMS REAL & BPP	1		\$0	\$145,040	\$145,040
J3	ELECTRIC COMPANIES	6	25.2030	\$0	\$9,782,110	\$9,782,110
J4	TELEPHONE COMPANIES	4	0.3430	\$0	\$506,470	\$506,470
J5	REAL & TANGIBLE PERSONAL, UTILI	1		\$0	\$8,530	\$8,530
J8	CABLE COMPANIES	1		\$0	\$58,539	\$58,539
L1	TANGIBLE COMMERCIAL PROPERTIE	172		\$0	\$48,540,001	\$48,540,001
L2	INDUSTRIAL PP	1		\$0	\$1,279,420	\$1,279,420
M3	MOBILE HOME ONLY - NO LAND	15		\$0	\$239,740	\$234,912
S	SPECIAL INVENTORY	1		\$0	\$2,780	\$2,780
X	(DO NOT USE)	142	206.2461	\$137,630	\$26,109,392	\$0
<b>Totals</b>			<b>1,002.0865</b>	<b>\$7,508,050</b>	<b>\$358,814,250</b>	<b>\$302,859,092</b>

**2022 CERTIFIED TOTALS**

Property Count: 1,242

CJC - CITY OF JC  
Effective Rate Assumption

7/25/2022 10:53:38AM

**New Value**

TOTAL NEW VALUE MARKET: **\$7,508,050**  
TOTAL NEW VALUE TAXABLE: **\$7,370,420**

**New Exemptions**

Exemption	Description	Count	2021 Market Value	2021 Market Value
EX-XV	Other Exemptions (including public property, rel	7		\$740,820
EX366	HB366 Exempt	51		\$30,190
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$771,010</b>

Exemption	Description	Count	Exemption Amount
DP	Disability	1	\$0
DV1	Disabled Veterans 10% - 29%	2	\$10,000
DVHS	Disabled Veteran Homestead	3	\$1,192,020
OV65	Over 65	17	\$0
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>			<b>\$1,202,020</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>			<b>\$1,973,030</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount
<b>INCREASED EXEMPTIONS VALUE LOSS</b>			

**TOTAL EXEMPTIONS VALUE LOSS \$1,973,030**

**New Ag / Timber Exemptions**

**New Annexations**

**New Deannexations**

**Average Homestead Value**

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
382	\$308,040	\$62,382	\$245,658
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
357	\$303,773	\$59,637	\$244,136



**2022 CERTIFIED TOTALS**  
CJC - CITY OF JC  
Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
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Appendix B



**FYE 2023  
Municipal Fee Schedule**

EXHIBIT A.			Prior Charge	New Charge	
CITY OF JOHNSON CITY FEE SCHEDULE (ALL FEES NONREFUNDABLE UNLESS EXPLICITLY STATED HEREIN)				8.81%	
<b>A.</b>	<b>ADMINISTRATIVE FEES</b>				
a.	Duplication, including incident and other misc. reports:				
		Copies and/or printouts, up to 8-1/2 x 14	\$ 0.10	\$ 0.10	pg
		Copies and/or printouts, up to 8-1/2 x 14, color	\$ 0.25	\$ 0.25	pg
		Personnel (Labor)	\$ 15.00	\$ 15.00	hr (after 1st hr)
		Diskettes/CD's	\$ 1.00	\$ 1.00	ea
		Envelopes (small)	\$ 0.50	\$ 0.50	ea
		Envelopes (large)	\$ 1.00	\$ 1.00	ea
		Postage	Actual Cost	Actual Cost	ls
		Oversize paper copy (11"x17")	\$ 0.50	\$ 0.50	pg
		Oversize paper copy, (11"x17"), color	\$ 0.75	\$ 0.75	pg
		Audio cassette	\$ 1.00	\$ 1.00	ea
		DVD	\$ 3.00	\$ 3.00	ea
	Duplication charges not listed shall be charged pursuant to Texas Administrative Code Title 1, Part 3, Chapter 70, Rule 70.3.				
b.	Certification of City Record		\$ 6.00	\$ 6.00	ea
c.	Police Accident Report				
		As per Texas Transportation Code, Chapter 550, Section 550.065(d)			
d.	Certification of Police Accident Report				
		As per Texas Transportation Code, Chapter 550, Section 550.065(d)			
e.	Notary Service, acknowledgement		\$ 6.00	\$ 6.00	ea
		For Notarial Acts not listed , as per Texas Government Code, Section 406.024.			
f.	NSF Check Charge		\$ 35.00	\$ 35.00	ea
g.	City Maps (18" x 24" or 24" x 36")		Actual Cost	Actual Cost	ls
h.	Credit Card Processing		5%	Actual Cost	ls
i.	Postage		Actual Cost	Actual Cost	ls
j.	Use of City Hall for Meetings (during business hours)		No Charge	No Charge	ls

k.	Use of City Hall for Meetings (after hours) (City Officials, Appointees, and Staff exempt from fee.)		\$ 45.00	\$ 48.96	hr
l.	False alarm / per incident		\$ 54.00	\$ 58.76	ea
m.	Use of City Barricades, Signs, and/or Traffic Handling Equip.		\$ 1.00	\$ 1.09	ea + hourly employee cost + 10%
n.	Expenses and/or costs incurred by the City and not included within the Fee Schedule		Actual Cost + 10%	Actual Cost + 10%	ls
o.	Use of official City seal, logo, emblem, motto, website banner, and other City insignia		\$ 25.00	\$ 27.20	ea
p.	<u>Police Body Worn Camera Recording</u>	<u>As per Texas Administrative Code Title 1, Part 3, Chapter 70, Rule 70.13.</u>			
<b>B. ANIMAL CONTROL FEES</b>					
a.	Dangerous Animal License		\$ 56.00	\$ 60.93	annual
b.	Penalties				
	1.	Abandonment	\$ 62.00	\$ 67.46	ea + Court costs
	2.	No Rabies Vaccine	\$ 240.00	\$ 261.14	ea + Court costs
	3.	Allowed to Run Loose	\$ 33.00	\$ 35.91	ea + Court costs
	4.	Failure to Surrender for Rabies Vaccine	\$ 240.00	\$ 261.14	ea + Court costs
c.	Impoundment				
	1.	First Impoundment	\$ 45.00	\$ 48.96	ls
	2.	Second Impoundment	\$ 73.00	\$ 79.43	ls
	3.	Third + Impoundment(s)	\$ 123.00	\$ 133.84	ls
d.	Daily Boarding		\$ 32.00	\$ 34.82	per day
e.	Rabies Vaccination		\$ 22.00	\$ 23.94	per animal
f.	Quarantine / Observation and Applicable Fees		\$ 30.00	\$ 32.64	per animal / per day

<b>C. BUILDING FEES</b>					
a.	Residential Building Permit Fee				
	(Subcontractor fees included; Square footage includes total living, garage, and covered porches and balconies (all area under roof))				
	1 to 200 sq. ft.	\$1.96 / sq. ft.		2.13 / sq. ft.	ls
	201 to 500 sq. ft.	\$1.60 / sq. ft.		\$1.74 / sq. ft.	ls
	501 to 1000 sq. ft.	\$1.23 / sq. ft.		\$1.34 / sq. ft.	ls
	1,001 to 2,000 sq. ft.	\$0.94 / sq. ft.		\$1.02 / sq. ft.	ls
	2,001 to 3,000 sq. ft.	\$0.80 / sq. ft.		\$0.87 / sq. ft.	ls
	3,001 to 4,000 sq. ft.	\$0.74 / sq. ft.		\$0.81 / sq. ft.	ls
	4,001 to 5,000 sq. ft.	\$0.71 / sq. ft.		\$0.77 / sq. ft.	ls
	5,001 sq. ft. and up	\$0.64 / sq. ft.		\$0.70 / sq. ft.	ls
b.	Commercial Building Permit Fee				
	(Subcontract fees included)				
	\$1.00 TO \$500.00 (Valuation)	\$25.00 (Fee)		\$27.20	ls
	\$501.00 TO \$2,000.00	\$25.00 for the first \$500.00 plus \$3.35 for each additional \$100.00, or fraction thereof, to and including \$2,000.00		<u>\$27.20 for the first \$500.00 plus \$3.65 for each additional \$100.00, or fraction thereof, to and including \$2,000.00</u>	ls
	\$2,001.00 TO \$25,000.00	\$75.00 for the first \$2,000.00 plus \$15.50 for each additional \$1,000.00, or fraction thereof, to and including \$25,000.00		<u>\$81.60 for the first \$2,000.00 plus \$16.87 for each additional \$1,000.00, or fraction thereof, to and including \$25,000.00</u>	ls
	\$25,001.00 TO \$50,000.00	\$430.00 for the first \$25,000.00 plus \$11.00 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00		<u>\$467.88 for the first \$25,000.00 plus \$11.97 for each additional \$1,000.00, or fraction thereof, to and including \$50,000.00</u>	ls
	\$50,001.00 TO \$100,000.00	\$708.00 for the first \$50,000.00 plus \$7.70 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00		<u>\$770.34 for the first \$50,000.00 plus \$8.38 for each additional \$1,000.00, or fraction thereof, to and including \$100,000.00</u>	ls
	\$100,001.00 TO \$500,000.00	\$1,093.00 for the first \$100,000.00 plus \$6.15 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00		<u>\$1,189.29 for the first \$100,000.00 plus \$6.69 for each additional \$1,000.00, or fraction thereof, to and including \$500,000.00</u>	ls
	\$500,001.00 TO \$1,000,000.00	\$3,557.00 for the first \$500,000.00 plus \$5.25 for each additional \$1,000.00, or fraction, to and including \$1,000,000.00		<u>\$3,870.37 for the first \$500,000.00 plus \$5.71 for each additional \$1,000.00, or fraction, to and including \$1,000,000.00</u>	ls
	\$1,000,001.00 and up	\$6,170.00 for the first \$1,000,000.00 plus \$4.00 for each additional \$1,000.00, or fraction thereof		<u>\$6,713.58 for the first \$1,000,000.00 plus \$4.35 for each additional \$1,000.00, or fraction thereof</u>	ls
c.	Plan Review Fee				
	1.	Residential Plans	35% of Building Permit Fee	35% of Building Permit Fee	ls
	2.	Commercial Plans	65% of Building Permit Fee	65% of Building Permit Fee	ls
	3.	All Withdrawn / Changed Plans	65% of Building Permit Fee	65% of Building Permit Fee	ls
d.	Inspections Outside Normal Business Hours		\$ 62.00	\$ 67.46	hr
e.	Re-inspection Fee		\$ 150.00	\$ 163.22	hr
f.	Inspections for Which No Fee is Indicated		\$ 62.00	\$ 67.46	hr

g.	Additional Plan Review Due to Modifications		\$ 62.00	\$ 67.46	hr
h.	Outside Consultants		Actual Cost +10%	Actual Cost +10%	ls
i.	Pool Permit		See Building Permit Fee Schedule	See Building Permit Fee Schedule	
j.	Electrical, Mechanical, Plumbing Permit		\$ 90.00	\$ 97.93	ea (incl. 1 inspection)
k.	Sprinkler System Permit		\$ 62.00	\$ 67.46	ea
l.	Certificate of Occupancy (C of O) Permit		\$ 123.00	\$ 133.84	ea
m.	Reissuance of Existing C of O		\$ 28.00	\$ 30.47	ea
n.	Driveway Permit		\$ 123.00	\$ 133.84	ea
o.	Street Cut Permit		\$ 273.00	\$ 297.05	ea
p.	Encroachment License		\$ 179.00	\$ 194.77	ea
q.	Tree Survey Review and Approval (Commercial Development Only)		\$ 179.00	\$ 194.77	ea
r.	Landscape Plan Review and Approval (Commercial Development Only)		\$145 ls + \$78.00	\$157.77 ls + \$84.87	per hr
s.	Protected Tree Removal Permit (Commercial Development Only)		\$ 78.00	\$ 84.87	ls
t.	Tree Trimming Permit (Commercial Contr. Only)		\$ 28.00	\$ 30.47	ls
u.	Stormwater, Detention, and Drainage				
	1.	Fee In Lieu of Detention (Residential)	\$ 3,129.00	\$ 3,404.66	per acre
	2.	Fee In Lieu of Detention (Commercial)	\$ 3,464.00	\$ 3,769.18	per acre
v.	Demolition Permit		\$ 179.00	\$ 194.77	ls
w.	House Moving (Foundation Insp.)		\$ 62.00	\$ 67.46	ls
x.	House Moving Permit		\$ 90.00	\$ 97.93	ls
y.	Traffic Impact Analysis and Review (Level 1)		\$ 296.00	\$ 322.08	ls
z.	Traffic Impact Analysis and Review (Level 2)		\$ 592.00	\$ 644.16	ls
aa.	Traffic Impact Analysis and Review (Level 3)		\$ 888.00	\$ 966.23	ls
bb.	Fence Construction Permit		\$ 84.00	\$ 91.40	ls
cc.	Change of DBA (on Cert. of Occup.)		\$ 28.00	\$ 30.47	ls
dd.	Change of Address (on Cert. of Occup.)		\$ 28.00	\$ 30.47	ls
ee.	Work Performed Without a Permit		Double Standard Permit Fee	Double Standard Permit Fee	
<b>D. COURT FEES AND FINES</b>					
a.	See Exhibit "B" for Violation Code List.				
<b>E. FIRE PROTECTION</b>					
a.	Fire Protection Permit Fees				
	1.	Automatic Fire Extinguishing System:			
	i.	New Sprinkler System* -			
		1-10 Heads	\$ 140.00	\$ 152.33	ls
		11-25 Heads	\$ 167.00	\$ 181.71	ls
		26-200 Heads	\$ 224.00	\$ 243.73	ls
		201+ Heads	\$ 224.00	\$ 243.73	+1.00 per Additional Head
		\$2000.00 Maximum Charge per Floor			
		*In addition, if the sprinkler system is located on more than one floor, the fee will also include a charge of \$43.50 for each additional floor. Basements, underground levels, and above ceiling grade are considered floors for purposes of this fee.			
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing the 2-hour hydrostatic testing for fire sprinkler systems.</i>			
	ii.	Sprinkler Modification/Remodel with Heads** -			
		1-9 Heads	\$ 84.00	\$ 91.40	ls
		10-25 Heads	\$ 140.00	\$ 152.33	ls
		26-200 Heads	\$ 224.00	\$ 243.73	ls
		201+ heads	\$ 224.00	\$ 243.73	+ 1.00 per Additional Head
		\$2000.00 Maximum Charge per Floor			
		**In addition, if the sprinkler system is located on more than one floor, the fee will also include a charge of for \$43.50 for each additional floor. Basements, underground levels, and above ceiling grade are considered floors for purposes of this fee.			
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing the 2-hour hydrostatic testing for fire sprinkler systems.</i>			
	iii.	Sprinkler Modification without Heads:	\$ 112.00	\$ 121.87	ls
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing the 2-hour hydrostatic testing for fire sprinkler systems.</i>			
	iv.	Paint Spray Booth:	\$ 280.00	\$ 304.67	ls
		<i>This fee includes reviewing plans, witnessing the testing, and inspection of commercial paint spray booth fire suppression systems.</i>			
	v.	Vent Hood Suppression System:	\$ 168.00	\$ 182.80	ls
		<i>This fee includes reviewing plans, witnessing the testing, and inspection of commercial fire suppression systems in kitchen vent hoods and exhaust ducts.</i>			
	vi.	Vent Hood Modification:	\$ 84.00	\$ 91.40	ls
		<i>This fee includes reviewing plans, witnessing the testing, and inspection of commercial fire suppression systems in kitchen vent hoods and exhaust ducts.</i>			
	vii.	Alternative Fire Protection System:	\$ 280.00	\$ 304.67	ls
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing any required acceptance / testing of alternative fire protection and fire suppression systems.</i>			
	2.	Fire Alarm and Related Equipment:			
	i.	New Fire Alarm System* -			
		1-10 devices	\$ 140.00	\$ 152.33	ls

		11-25 devices	\$ 168.00	\$ 182.80	ls
		26-200 devices	\$ 224.00	\$ 243.73	ls
		201+ devices	\$ 224.00	\$ 243.73	+ 1.00 per Additional Device
		Maximum Charge of \$2000.00 per Floor			
		*In addition, if the fire alarm system is located on more than one floor, the fee will also include a charge of \$43.50 for each additional floor. Basements, underground levels, and above ceiling grade are considered floors for purposes of this fee.			
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing the fire alarm acceptance testing.</i>			
	ii.	Fire Alarm Modification** -			
		1-9 devices	\$ 84.00	\$ 91.40	ls
		10-25 devices	\$ 140.00	\$ 152.33	ls
		26-200 devices	\$ 168.00	\$ 182.80	ls
		201+ devices	\$ 224.00	\$ 243.73	+ 1.00 per Device
		Maximum Charge of \$2000.00 per Floor			
		**In addition, if the fire alarm system is located on more than one floor, the fee will also include a charge of \$43.50 for each additional floor. Basements, underground levels, and above ceiling grade are considered floors for purposes of this fee.			
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing the fire alarm acceptance testing.</i>			
	iii.	Fire Alarm Panel Replacement:			
		1-20 devices	\$ 168.00	\$ 182.80	ls
		21-200 devices	\$ 224.00	\$ 243.73	ls
		201+ devices	\$ 224.00	\$ 243.73	+ 1.00 per Device
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing the fire alarm acceptance testing.</i>			
	iv.	Smoke Control Systems:	\$ 196.00	\$ 213.27	ls
		<i>This fee includes reviewing plans and witnessing the testing of building smoke control systems required by the Building or Fire Code.</i>			
	3.	Fire Pumps and Related Equipment:	\$ 224.00	\$ 243.73	ls
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing any required acceptance testing.</i>			
	4.	Standpipes:	\$ 224.00	\$ 243.73	ls
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing any required acceptance testing.</i>			
	5.	Underground Fire Line:	\$ 224.00	\$ 243.73	ls
		<i>This fee includes reviewing plans and witnessing the 2-hour hydrostatic testing on underground fire protection system.</i>			
	6.	Fire Hydrants:	\$ 112.00	\$ 121.87	ls
		Additional Hydrants:	\$ 28.00	\$ 30.47	ea
		<i>This fee includes reviewing plans, rough-in inspections, and witnessing any required acceptance testing, including 2-hour hydrostatic testing on private property.</i>			
	7.	Underground Storage Tank:	\$ 224.00	\$ 243.73	ls
		A permit is required for each underground storage tank used for the storage of flammable liquids, combustible liquids, or hazardous materials.			
		<i>This fee includes reviewing plans, rough-in inspections, interior lining, filling with inert material, or removal of any underground storage tank and witnessing any required acceptance testing.</i>			
	8.	Aboveground Storage Tank:	\$ 280.00	\$ 304.67	ls
		A permit is required for each aboveground storage tank, regardless of capacity, used for the storage of flammable liquids, combustible liquids, or hazardous materials.			
		<i>This fee includes reviewing plans, rough-in inspections, or removal of any aboveground storage tank and witnessing any required acceptance testing.</i>			
	9.	Working Without a Permit:	Double Standard Permit Fee	Double Standard Permit Fee	ls
		<i>This fee will be assessed when it is discovered by a City of Johnson City code official that work is being performed without the proper permit(s).</i>			
	10.	All other permits and fees not addressed by this fee schedule and where a permit is required by the current adopted Fire Code will require a permit and fee of \$54.80.		<u>All other permits and fees not addressed by this fee schedule and where a permit is required by the current adopted Fire Code will require a permit and fee of \$59.63.</u>	
<b>F.</b>	<b>FLOODPLAIN FEES</b>				
a.	Floodplain Review Fee				
	1.	Request for Single-lot/Single-structure CLOMA and CLOMR-F	\$ 178.00	\$ 193.68	ls
	2.	Request for Single-lot/Single-structure LOMR-F	\$ 151.00	\$ 164.30	ls
	3.	Request for Single-lot/Single-structure LOMR-F, Based on as-built Information (CLOMR-F Previously Issued by City)	\$ 123.00	\$ 133.84	ls
	4.	Request for Multiple-lot/Multiple-structure CLOMA	\$ 296.00	\$ 322.08	ls
	5.	Request for Multiple-lot/Multiple-structure CLOMR-F and LOMR-F	\$ 592.00	\$ 644.16	ls

	6.	Request for Multiple-lot/Multiple-structure LOMR-F, Based on as-built information (CLOMR-F Previously Issued by City)	\$ 475.00	\$ 516.85	ls
b.	CLOMRs Request Fee				
	1.	New Hydrology, Bridge, Culvert, Channel, or Any Combination Request	\$ 1,185.00	\$ 1,289.40	ls
	2.	Levee, Berm, or Other Structural Measure Request	\$ 1,777.00	\$ 1,933.55	ls
c.	LOMRs and PMRs Request Fee (Not Based on Structural Measures or Alluvial Fans)				
	1.	Bridge, Culvert, Channel, or Any Combination Request	\$ 1,185.00	\$ 1,289.40	ls
	2.	Levee, Berm, or Other Structural Measure Request	\$ 2,369.00	\$ 2,577.71	ls
	3.	As-built Information Submitted as Follow	\$ 1,777.00	\$ 1,933.55	ls
		Up to CLOMR Request			
d.	Floodplain Development Permit Fee		\$ 296.00	\$ 322.08	ls
e.	Elevation Certificate		\$ 123.00	\$ 133.84	ls
<b>G.</b>	<b>FOOD AND BEVERAGE FEES</b>				
a.	Alcoholic Beverage License		1/2 State Fee	1/2 State Fee	ls
b.	Mobile Food Vendor Permit		\$ 106.00	\$ 115.34	ls
		180 days			
<b>H.</b>	<b>MISCELLANEOUS FEES</b>				
a.	Special Event / Parade Permit (Per Event)		\$ 75.00	\$ 81.61	ls
b.	Special Event / Parade Permit (Annual)		\$ 150.00	\$ 163.22	ls
c.	Peddler Permit				
	1.	1 day	\$ 10.00	\$ 10.88	ls
	2.	30 days	\$ 25.00	\$ 27.20	ls
	3.	180 days	\$ 50.00	\$ 54.41	ls
d.	Blasting Permit		\$ 559.00	\$ 608.25	ls
e.	Annual Review of Blasting Permit		\$ 559.00	\$ 608.25	ls
f.	Collocation of Antennae				
	1.	Application Review	\$ 447.00	\$ 486.38	ls
	2.	Tower Construction Application Review	\$ 447.00	\$ 486.38	ls
g.	Sexually Oriented Business				
	1.	Administrative Procedures	\$ 280.00	\$ 304.67	ls
h.	Fireworks Display Permit		\$ 50.00	\$ 54.41	ls
		Per Event			
i.	Golf Cart Permit		\$ 25.00	\$ 27.20	ls
		365 days			
j.	Travel Trailer Permit		\$ 30.00	\$ 32.64	ls
		30 days			
k.	Softball Field Rental		\$ 200.00	\$ 217.62	ls
		League Deposit (Refundable)			
		(City Officials, Appointees, and Staff exempt from fee.)	\$ 50.00	\$ 54.41	ls
		League Request for Mowing	\$ 50.00	\$ 54.41	ls
		Lost Keys	\$ 50.00	\$ 54.41	ls
l.	Memorial Park Rental		\$ 100.00	\$ 108.81	ls
		Full day (Friday thru Sunday)			
		(City Officials, Appointees, and Staff exempt from fee.)	\$ 75.00	\$ 81.61	ls
		Full day (Monday thru Thursday)	\$ 25.00	\$ 27.20	hr.
		Hourly Rate (up to 4 hrs.)	\$ 50.00	\$ 54.41	ls
		Deposit (Refundable)	\$ 100.00	\$ 108.81	ls
m.	Park Building Rental		\$ 150.00	\$ 163.22	ls
		Deposit (Refundable; \$15 for lost key, \$85 for cleaning)	\$ 35.00	\$ 38.08	hr.
		(City Officials, Appointees, and Staff exempt from fee.)	\$ 50.00	\$ 54.41	ls
		Full day	\$ 50.00	\$ 54.41	ls
		Hourly Rate (2 hr. minimum)	\$ 50.00	\$ 54.41	ls
		Late key pickup (after hours or on weekends)	\$ 50.00	\$ 54.41	ls
n.	Park Pavillion Rental		\$ 50.00	\$ 54.41	ls
		Full day			
		(City Officials, Appointees, and Staff exempt from fee.)			
o.	Johnson City Community Pool Entrance Fees		Free	Free	(3 and under)
		(City Officials, Appointees, and Staff exempt from fee.)	\$ 2.00	\$ 2.00	(3 and under)
		Resident per day	\$ 2.00	\$ 2.00	(4 and over)
		Non-resident per day	\$ 4.00	\$ 4.00	(4 and over)
		Resident individual child season pass	\$ 40.00	\$ 40.00	(4-11)
		Non-resident individual child season pass	\$ 45.00	\$ 45.00	(4-11)
		Resident individual teen season pass	\$ 50.00	\$ 50.00	(12-17)
		Non-resident individual teen season pass	\$ 55.00	\$ 55.00	(12-17)
		Resident individual adult season pass	\$ 60.00	\$ 60.00	(18+)
		Non-resident individual adult season pass	\$ 65.00	\$ 65.00	(18+)
		Resident family season pass	\$ 125.00	\$ 125.00	
		Non-resident family season pass	\$ 130.00	\$ 130.00	
		Resident senior season pass	\$ 45.00	\$ 45.00	(60+)
		Non-resident senior season pass	\$ 50.00	\$ 50.00	(60+)
p.	Johnson City Community Pool Rental		\$ 50.00	\$ 54.41	ls
		Deposit (Refundable)	\$ 35.00	\$ 38.08	hr.
		(City Officials, Appointees, and Staff exempt from fee.)	\$ 35.00	\$ 38.08	hr.
		Hourly Rate (2 hr. minimum; Includes 1 lifeguard)	\$ 35.00	\$ 38.08	hr.
		Additional lifeguards	\$ 35.00	\$ 38.08	hr. / pp
q.	Film / Video Production Permit		\$ 25.00	\$ 27.20	ls
		Application fee (non-refundable)	\$ 500.00	\$ 544.05	per day
		Use of public building, park, right of way, or public area	\$ 50.00	\$ 54.41	per block per day
		Total closure or obstruction of public right of way, including parking lots and on-street parking	\$ 25.00	\$ 27.20	per block per day
		Partial closure or obstruction of public right of way, including parking lots and on-street parking	\$ 50.00	\$ 54.41	per block or lot per day
		Use of City parking lots, parking areas, and City streets	\$ 300.00	\$ 326.43	per day
		Use of City materials and equipment, including vehicles	hourly contract rate	hourly contract rate	
		Use of City personnel (pad at a rate of no less than one and one-half times their hourly rate)			
r.	Cell Network Nodes				
					per application (up to 5); \$272.03 for ea. addtl. node on a single application; up to 30 nodes per application.
		Application Fees	\$ 500.00	\$ 544.05	
		Network Node	\$ 1,000.00	\$ 1,088.10	per application for each pole.
		Node Support Pole			



		Transport Facility	\$ 500.00	\$ 544.05	per application (up to 5); \$272.03 for ea. addtl. node on a single application; up to 30 nodes per application.
	Annual Public ROW Use Rate	Network Node	\$ 250.00	\$ 272.03	per node site.
		Node Support Pole	See Network Node.	See Network Node.	
		Transport Facility	\$ 28.00	\$ 30.47	monthly per site, unless an equal or greater amount is paid the City.
		Service Pole Attachment	\$ 20.00	\$ 21.76	per year to collocate a network node on a service pole in public ROW.
<b>I.</b>	<b>SIGN FEES</b>				
	(All Sign Permit Applications, Other Than Temporary Signs, Shall Pay a Non-refundable Review Fee of \$10.00 or 10% of the Sign Permit Application Fee, Whichever is Greater)				
a.	Sign Up To 10 Square Feet (SF) in Area		\$ 39.00	\$ 42.44	ls
	Other than Free-standing or Monument				
b.	Signs 10 to 20 SF in Area		\$ 73.00	\$ 79.43	ls
	Other than Free-standing or Monument				
c.	Signs 25 to 35 SF in Area		\$ 106.00	\$ 115.34	ls
	Other than Free-standing or Monument				
d.	Signs Larger than 35 SF in Area		\$ 145.00	\$ 157.77	ls
	Other than Free-standing or Monument				
e.	Free-standing or Monument Signs		\$ 145.00	\$ 157.77	ls
f.	Private Property Traffic Control Sign Plan		\$ 123.00	\$ 133.84	ls
g.	Temporary Signs		\$ 11.00	\$ 11.97	ls
h.	Handheld Signs		\$ 6.00	\$ 6.53	ls
i.	New Master Sign Program		\$ 179.00	\$ 194.77	ls
j.	Amendment to Master Sign Program		\$ 33.00	\$ 35.91	ls
k.	Appeal or Variance Request		\$ 62.00	\$ 67.46	ls
<b>J.</b>	<b>SOLID WASTE (GARBAGE) COLLECTION</b>				
a.	Late Payment Charge	After 15th of Each Month	10%	10%	ls
b.	Reinstatement Fee		\$ 35.00	\$ 35.00	ea.
c.	Residential	Residential Unit Service (RUS) 1x weekly (includes 1x biweekly recycling)	\$ 22.64	\$ 22.64	month
		Handicapped RUS 1x weekly (includes 1x biweekly recycling)	\$ 22.64	\$ 22.64	month
		Additional RUS Garbage Totter (Qty. 1 - 96 gal)	\$ 8.03	\$ 8.03	month
		Additional RUS Recycling Totter (Qty. 1 - 96 gal)	\$ 3.30	\$ 3.30	month
		RUS Extra Pickup	\$ 11.00	\$ 11.00	ea.
d.	Commercial	Commercial Hand Load Service (CHLS) 1x weekly (does not include 1x biweekly recycling)	\$ 23.82	\$ 23.82	month
		CHLS Recycling 1x biweekly	\$ 5.91	\$ 5.91	month
		Additional CHLS Garbage Totter (Qty. 1 - 96 gal)	\$ 10.60	\$ 10.60	month
		Additional CHLS Recycling Totter (Qty. 1 - 96 gal)	\$ 4.35	\$ 4.35	month
		CHLS Extra Pickup	\$ 11.00	\$ 11.00	ea.
e.	Frontload Commercial Container Trash	2 Cu. Yard / 1X Per Week	\$ 63.80	\$ 63.80	month
		2 Cu. Yard / 2X Per Week	\$ 126.50	\$ 126.50	month
		3 Cu. Yard / 1X Per Week	\$ 96.68	\$ 96.68	month
		3 Cu. Yard / 2X Per Week	\$ 172.70	\$ 172.70	month
		4 Cu. Yard / 1X Per Week	\$ 131.74	\$ 131.74	month
		4 Cu. Yard / 2X Per Week	\$ 263.46	\$ 263.46	month
		4 Cu. Yard / 3X Per Week	\$ 339.90	\$ 339.90	month
		6 Cu. Yard / 1X Per Week	\$ 201.40	\$ 201.40	month
		6 Cu. Yard / 2X Per Week	\$ 402.82	\$ 402.82	month
		6 Cu. Yard / 3X Per Week	\$ 517.00	\$ 517.00	month
		8 Cu. Yard / 1X Per Week	\$ 220.00	\$ 220.00	month
		8 Cu. Yard / 2X Per Week	\$ 387.20	\$ 387.20	month
		8 Cu. Yard / 3X Per Week	\$ 577.50	\$ 577.50	month
		Frontload Extra Pickup	\$ 41.25	\$ 41.25	ea.
f.	Frontload Commercial Container Recycling	2 Cu. Yard / 1X Per Week	\$ 57.20	\$ 57.20	month
		3 Cu. Yard / 1X Per Week	\$ 80.30	\$ 80.30	month
		4 Cu. Yard / 1X Per Week	\$ 104.50	\$ 104.50	month
		6 Cu. Yard / 1X Per Week	\$ 159.50	\$ 159.50	month
		8 Cu. Yard / 1X Per Week	\$ 198.00	\$ 198.00	month
g.	Roll-Off Containers	<i>Large Roll-Off Containers:</i>			
		Delivery Fee	\$ 82.50	\$ 82.50	ea.
		Relocation Fee (Truck Not Onsite)	\$ 82.50	\$ 82.50	ea.
		Rental / Day (First 30 days free)	\$ 5.50	\$ 5.50	day (after 30 days)
		20 Cu. Yard / Pull	\$ 522.50	\$ 522.50	pull (\$66.00 / Ton Disposal Fee)
		30 Cu. Yard / Pull	\$ 577.50	\$ 577.50	pull (\$66.00 / Ton Disposal Fee)
		40 Cu. Yard / Pull	\$ 632.50	\$ 632.50	pull (\$66.00 / Ton Disposal Fee)
		Dry Run Charge (Fee assessed in the event the Contractor is unable to service commercial container due to overload, other weight issues, locked gate(s), or other similar issues.)	\$ 82.50	\$ 82.50	ea.

		Mini Roll-Off Containers:			
		Relocation Fee (Truck Not Onsite)	\$ 82.50	\$ 82.50	ea.
		8 Cu. Yard / Pull	\$ 330.00	\$ 330.00	pull (No Disposal Fee)
		Dry Run Charge (Fee assessed in the event the Contractor is unable to service commercial container due to overload, other weight issues, locked gate(s), or other similar issues.)	\$ 82.50	\$ 82.50	ea.
<b>K.</b>	<b>WATER AND WASTEWATER FEES</b>				
a.	Late Payment Charge	After 15th of Each Month	10%	10%	ls
b.	Water				
	1. Reconnection		\$ 65.00	\$ 65.00	ea
	2. Water Meter Deposits	Residential	\$ 150.00	\$ 150.00	plus a \$25 nonrefundable fee
		Commercial:			
		- Less than 10,000 gallons	\$ 175.00	\$ 175.00	plus a \$25 nonrefundable fee
		- 10,001 - 30,000 gallons	\$ 250.00	\$ 250.00	plus a \$25 nonrefundable fee
		- 30,001 - 50,000 gallons	\$ 350.00	\$ 350.00	plus a \$25 nonrefundable fee
		- Greater than 50,000 gallons	\$ 500.00	\$ 500.00	plus a \$25 nonrefundable fee
	3. Water Meter Transfer of Service		\$ 35.00	\$ 35.00	ea
	4. Temporary Water Cut-off	Normal Business Hours	\$ 35.00	\$ 35.00	per hr
		Afterhours	\$ 70.00	\$ 70.00	per hr
	5. Water Meter Testing / Replacement		\$ 125.00	\$ 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	\$ 1,512.00	ea
		- New 1" Meter w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	\$ 1,935.00	\$ 1,935.00	ea
		- New 2" Meter w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	\$ 2,767.00	\$ 2,767.00	ea
		- New Meter >2" w/ Up to 60 ft. of Service Line (Commercial & Residential) (Inside City Limits)	Actual Cost + 10%	Actual Cost + 10%	ls
c.	Sewer				
	1. Tap Fee	- New Sewage Connection	\$ 1,299.00	\$ 1,299.00	ls
		- Labor, Materials, and Equipment Related to New Sewage Connection, including Roadway Repair	Actual Cost + 10%	Actual Cost + 10%	ls
	2. Reconnection		\$ 160.00	\$ 160.00	ls
d.	Water and Sewer				
	1. Repair of Damaged Water and Sewer Lines	- Labor (Normal Business Hours)	\$ 55.00	\$ 55.00	per hour per man
		- Labor (Afterhours)	\$ 75.00	\$ 75.00	per hour per man
		- Equipment	\$ 60.00	\$ 60.00	per hour
		- Materials	Actual Cost + 10%	Actual Cost + 10%	ls
	2. Water and Sewer Rates (Residential and Commercial)	- Joint Minimum Water and Sewer Bill	\$ 37.37	\$ 37.37	ls
	(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	\$ 16.96	\$ 16.96	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 5.85	\$ 5.85	per 1,000 gallons
		- Commercial Inside City Limits:			
		- First 2,000 Gallons or Part Thereof	\$ 16.96	\$ 16.96	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 6.88	\$ 6.88	per 1,000 gallons
		- Residential Outside City Limits (1-1/2 Rate):			
		- First 2,000 Gallons or Part Thereof	\$ 25.45	\$ 25.45	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 8.78	\$ 8.78	per 1,000 gallons
		- Commercial Outside City Limits (1-1/2 Rate):			
		- First 2,000 Gallons or Part Thereof	\$ 25.45	\$ 25.45	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 9.90	\$ 9.90	per 1,000 gallons
		- Sewer Service:			
		- Residential Inside City Limits:			
		- First 2,000 Gallons or Part Thereof	\$ 20.41	\$ 20.41	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 4.71	\$ 4.71	per 1,000 gallons
		- Commercial Inside City Limits:			
		- First 2,000 Gallons or Part Thereof	\$ 20.41	\$ 20.41	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 6.05	\$ 6.05	per 1,000 gallons
		- Residential Outside City Limits (1-1/2 Rate):			
		- First 2,000 Gallons or Part Thereof	\$ 30.61	\$ 30.61	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 7.08	\$ 7.08	per 1,000 gallons
		- Commercial Outside City Limits (1-1/2 Rate):			
		- First 2,000 Gallons or Part Thereof	\$ 30.61	\$ 30.61	ls
		- Each Additional 1,000 Gallons or Part Thereof	\$ 8.20	\$ 8.20	per 1,000 gallons
	3. Impact Fees	- 5/8" Water Meter			
		- Water	\$ 3,550.00	\$ 3,550.00	1.00 Equivalent
		- Sewer	\$ 5,091.00	\$ 5,091.00	Single Family
		- 3/4" Water Meter			
		- Water	\$ 6,035.00	\$ 6,035.00	
		- Sewer	\$ 8,654.00	\$ 8,654.00	1.7 ESFC
		- 1" Water Meter			
		- Water	\$ 9,585.00	\$ 9,585.00	
		- Sewer	\$ 13,744.00	\$ 13,744.00	2.7 ESFC
		- 1-1/4" Water Meter			
		- Water	\$ 10,650.00	\$ 10,650.00	
		- Sewer	\$ 15,272.00	\$ 15,272.00	3.0 ESFC
		- 1-1/2" Water Meter			
		- Water	\$ 11,715.00	\$ 11,715.00	
		- Sewer	\$ 16,799.00	\$ 16,799.00	3.3 ESFC
		- 2" Water Meter			
		- Water	\$ 37,985.00	\$ 37,985.00	
		- Sewer	\$ 54,468.00	\$ 54,468.00	10.7 ESFC
		- 3" Water Meter			
		- Water	\$ 75,615.00	\$ 75,615.00	
		- Sewer	\$ 108,428.00	\$ 108,428.00	21.3 ESFC
		- 4" Water Meter			
		- Water	\$ 118,215.00	\$ 118,215.00	

		- Sewer	\$ 169,514.00	\$ 169,514.00	33.3 ESFC
		- 6" Water Meter			
		- Water	\$ 236,785.00	\$ 236,785.00	
		- Sewer	\$ 339,536.00	\$ 339,536.00	66.7 ESFC
		- 8" Water Meter			
		- Water	\$ 378,785.00	\$ 378,785.00	
		- Sewer	\$ 543,156.00	\$ 543,156.00	106.7 ESFC
		- 10" Water Meter			
		- Water	\$ 544,215.00	\$ 544,215.00	
		- Sewer	\$ 780,374.00	\$ 780,374.00	153.3 ESFC
e.	Vehicle Equipment Replace Program (VERP)	Per residential utility account per month	\$ 4.00	\$ 4.00	ls
		Per commercial utility account per month	\$ 14.00	\$ 14.00	ls
<b>L.</b>	<b>ZONING AND SUBDIVISION FEES</b>				
a.	Zoning				
	1.	Zoning Change or Classification Addition Request	\$ 378.00	\$ 411.30	ls
	2.	Board of Adjustment Appeal	\$ 378.00	\$ 411.30	ls
	3.	Board of Adjustment, Refund ( <i>In the event of appeal to a Court, it is found that BOA had no jurisdiction on the issue brought forward to BOA.</i> )	\$ 108.00	\$ 117.51	ls
b.	Subdivision				
	1.	Plat/Replat Filing Fees			
	i.	Base Preliminary Platting Fee	\$ 654.00	\$ 711.62	per Plat
	ii.	Base Final Platting Fee	\$ 402.00	\$ 437.42	per Plat
	iii.	Single Family Residential Development	\$ 67.00	\$ 72.90	per Lot
	iv.	Non-single Family Residential Development	\$ 486.00	\$ 528.82	per Acre

2.	Variance	\$ 173.00	\$ 188.24	Is
3.	Plat Deferral	\$ 447.00	\$ 486.38	Is
4.	Performance Agreement Time Extension	\$ 291.00	\$ 316.64	Is
5.	Vacating Declaration	\$ 330.00	\$ 359.07	Is
6.	Replat Involving Notification	\$ 508.00	\$ 552.75	Is
7.	Amending Plat	\$ 581.00	\$ 632.19	Is
8.	Plat Withdrawal	\$ 179.00	\$ 194.77	Is
9.	Emergency Add-on	\$ 358.00	\$ 389.54	Is
10.	Mobile Home Park Plan Processing Fee	\$ 475.00	\$ 516.85	Is
11.	Street Name Change Application Processing	\$ 358.00	\$ 389.54	Is
12.	Street Name Change Installation Fee Per Sign	\$ 240.00	\$ 261.14	Is
13.	Plat Recording Fee Per Sheet	Actual Cost per Blanco County	Actual Cost per Blanco County	Is
14.	Processing Fee	\$ 123.00	\$ 133.84	Is
15.	Plan Review Fee	\$ 442.00	\$ 480.94	Is
16.	Minor Plat (in any Zoning District)	Actual Cost + 10%	Actual Cost + 10%	Is

Appendix C

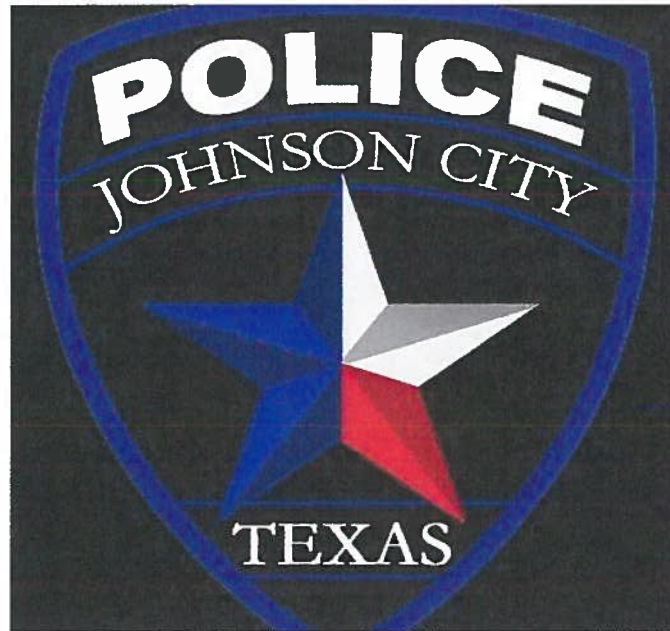


**Departmental  
Budget Requests**

**City Secretary FYE 2023 Budget Request**

<b>Special Events</b>	<b>Cost*</b>
<i>Lights Spectacular Town Decorations and Parade</i>	
Parade	500
Adtl Decorations for city hall/ park	1000
<i>Independence Day</i>	
Fireworks	8000
Parade	500
Barricades	1400
Security (PD Overtime/ Adtl Contract)	500
Advertising	100
Portable Toilets	500
Misc.	250
<i>Fair Parade</i>	
Parade	500
<i>Flag Program</i>	
Flags & Hardware	2000
<i>Misc. Community Programming</i>	
Misc. (Touch a Truck/Night Out Event/Trick or Treat)	500
<b>HOT Expenditures</b>	
<i>Film/Photo/Drone Assets</i>	10000
<i>Billboards</i>	5000
<b>Office Supplies</b>	
Wireless microphone system and speaker	500
<b>Elections</b>	
County Contract	5000
Advertising	1000
Misc. Supplies	250
<b>Parks and Rec</b>	
Cameras for pool, softball concession, tennis court, parking lots.	2000
<b>Service Contracts</b>	
Document Imaging	4000
	*Estimated Costs

**JOHNSON CITY POLICE DEPARTMENT**  
**GENERAL FUND**



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**PROPOSED BUDGET FOR**  
**FY 2023**

The mission of the Johnson City Police Department is to enforce all federal, state and local laws. To preserve the peace and to protect the persons, property, rights and privileges of the citizens and visitors of Johnson City in a professional and impartial manner without regard to, race, color, sex, national origin, or religious preferences.

Each member of the Johnson City Police Department shall subscribe to and abide by the Code of Ethics:

As a law enforcement officer, our fundamental duty is to serve humanity; to safeguard lives and property; to protect the innocent against deception, the weak against oppression or intimidation and the peaceful against violence or disorder; and to respect the constitutional rights of all people to liberty, equality and justice.

In order to meet this mission, the Police Department must provide appropriate resources to safely respond to all calls, whether mundane or emergent in a moments notice. The department must also conduct criminal investigations, motor vehicle accident investigation, traffic enforcement, enforce city codes, hire and train department personnel, conduct community education, and maintain a good working relationship with other law enforcement and first responder agencies.

For FY 2019 the Police Department responded to 4355 Calls to include Motor Vehicle stops. FY 2020 began as a normal year but quickly turned when the country was thrust into a Pandemic. That year the Police Department responded to 3982 Calls for Service to include Motor Vehicle stops which was an 8.56% decrease. FY 2021 saw another decrease of 15.4% with 3368 Calls and Vehicle stops. It is my belief that the Corona Virus Pandemic played a crucial part in this decrease due to the number of businesses being affected and lowering the number of visitors coming to Johnson City. FY 2022 is looking to be a record year as the Police Department has responded to 3316 Calls and Vehicle stops as of June 2022.

Adequate staffing has been on the forefront of agency heads as we strive to meet minimum staffing challenges. The Police Department likes to maintain a minimum of two officers on shift for both days and nights, but sometimes this is not feasible. At present, department turnover is stable. We received a resignation letter from one officer who left mid-July 2022 for a higher paying job outside of law enforcement. This position has been posted on numerous job boards. We hope to have a qualified candidate hired and trained by October 2022. At this point we have received zero applications. We are in competition with every other law enforcement agency in the region to attract and keep qualified employees. As such, the Johnson City Police Department must remain competitive with full-time pay and benefit packages. The beginning base salary for the Johnson City Police Department is about 25% below current market average in the Central Texas region. The entire salary structure for the Police Department needs



attention for us to attract candidates for employment in the future and maintain employee retention with our current staff. In order to address employee competitive salary rates, we request consideration of an overall salary increase of 15% plus cost-of-living adjustment to being at FY 2023. We believe that this increase will place all our employees at a competitive level of compensation for their respective rank and years of service in the Johnson City Police Department.

**POLICE DEPARTMENT BUDGET GOALS**

This Budget has been organized with a review of existing conditions, projected usage and economic conditions. The goal of the Johnson City Police Department FY2023 budget is to provide adequate services while being prudent and good stewards of City funds.

**2022-2023 BUDGET PROPOSAL**

<b>BUDGET ITEM</b>	<b>2021 – 2022</b>	<b>INCREASE/ DECREASE</b>	<b>2022 -2023</b>	<b>REASONING</b>
<b>VEHICLES</b>	<b>\$37,262.00</b>	<b>\$0</b>	<b>\$37,262.00</b>	<b>ANNUAL PAYMENT</b>
<b>VEHICLE MAINTENANCE</b>	<b>\$6500.00</b>	<b>\$0</b>	<b>\$6500.00</b>	<b>TO INCLUDE PM/TIRES</b>
<b>SERVICE CONTRACTS</b>	<b>\$25,000.00</b>	<b>\$0</b>	<b>\$5,053.39 TASER \$1,800 TLO \$5,950.56 CopSYNC \$22,000 BCSO</b>	<b>CENTRAL SQUARE IMPLIMENTATION. COPSYNC OTHER CONTRACTS</b>
<b>EQUIPMENT</b>	<b>\$11,779.00</b>	<b>\$0</b>	<b>\$10,000.00</b>	
<b>CERTIFICATION PAY</b>	<b>\$2700.00</b>	<b>\$0</b>	<b>\$6600.00</b>	<b>OFFICER’S ADVANCING THEIR PEACE OFFICER LICENSE. FTO.</b>
<b>LONGEVITY</b>	<b>\$1570.00</b>	<b>\$250.00</b>	<b>\$1720.00</b>	<b>INCREASED SERVICE TIME</b>
<b>MDT REPLACEMENT</b>	<b>\$39,625.00</b>		<b>\$</b>	
<b>UNIFORMS</b>	<b>\$1500.00</b>	<b>\$0</b>	<b>\$8,000.00</b>	<b>ALLOWANCE GIVEN BYANNUALLY TO EMPLOYEE</b>
<b>FUEL</b>	<b>\$12,000.00</b>	<b>+\$6,000.00</b>	<b>\$18,000.00</b>	
<b>AMMUNITION</b>	<b>\$1000.00</b>	<b>\$0</b>	<b>\$1000.00</b>	
<b>IFORMATION TECHNOLOGY</b>	<b>\$4000.00</b>	<b>\$0</b>	<b>\$2000.00</b>	
<b>BUILDINGS</b>	<b>\$1000.00</b>	<b>\$0</b>		
<b>ANIMAL CONTROL</b>			<b>\$2000.00</b>	
<b>COMMUNICATIONS</b>	<b>\$9,045.61</b>	<b>\$0</b>	<b>\$0</b>	
<b>TRAINING</b>	<b>\$1,500.00</b>	<b>\$0</b>	<b>\$2000.00</b>	
<b>LICENSE/PERMITS</b>				
<b>DUES/MEMBERSHIPS</b>				

<b>MISC</b>	<b>\$1,500.00</b>	<b>\$0</b>	<b>\$1000.00</b>	
<b>OVERTIME</b>	<b>\$20,000.00</b>	<b>\$0</b>	<b>\$30,000.00</b>	
<b>FICA/MEDICARE</b>	<b>\$28,071.00</b>			
<b>TMRS</b>	<b>\$33,281.00</b>			
<b>GROUP INSURANCE</b>	<b>\$56,193.00</b>			
	<b>TOTAL</b>	<b>TOTAL</b>	<b>TOTAL</b>	
	<b>\$368,948.58</b>		<b>\$</b>	
<b>SALARY</b>	<b>2021-2022</b>		<b>2022-2023</b>	
		<b>20% INCREASE</b>		
<b>CHIEF OF POLICE</b>	<b>\$66,555.00</b>		<b>\$79,866.00</b>	
<b>LIEUTENANT</b>	<b>\$59,386.72</b>		<b>\$71,264.06</b>	
<b>OFFICER – 1 Wiggins</b>	<b>\$57,075.68</b>		<b>\$68,490.81</b>	
<b>OFFICER – 2 Bishop</b>	<b>\$51,216.38</b>		<b>\$61,459.65</b>	
<b>OFFICER – 3 OPEN</b>	<b>\$47,714.80</b>		<b>\$57,257.76</b>	
<b>OFFICER – 4 Oestreich</b>	<b>\$44,387.20</b>		<b>\$53,264.64</b>	<b>CODE ENFORCEMENT</b>
<b>OFFICER – 5 Greenhill</b>	<b>\$44,387.20</b>		<b>\$53,264.64</b>	
<b>OFFICER – 6 SRO</b>	<b>\$44,387.20</b>		<b>\$53,264.64</b>	<b>SCHOOL RESOURCE OFFICER</b>



Water & Wastewater Technology

PROCESS EQUIPMENT

TO: City of Johnson City  
303 E. Pecan Street  
Johnson City, TX 78636

ATT: Mr. Brent "BJ" Sultemeier  
PH: 830-868-7111

**Summary of Project:**

# BUDGET PROPOSAL

3104 Washington St.  
Waller, TX 77484

P: (936) 372-5272 ♦ F: (936) 372-9224

C: (713)253-9253 ♦ wholt@wwatertechinc.com

DATE 31-May-22	SALESMAN WH	PAGE 1 OF 3
PROJECT NAME: Dewatering Box Options		
FOR MORE INFORMATION CONTACT: Wes Holt - WWaterTech, Inc 713-253-9253		

All equipment costs given are based on current material and freight costs and are subject to change without notice.  
No installation or startup costs are included, unless otherwise specified.

ITEM	QTY	DESCRIPTION	TOTAL COST
A	1	<p style="text-align: center;"><u>Option A</u></p> 20 cu yd. Roll-Off style Sludge Mate <i>two of these @ \$58,000 or one of these @ \$116,000</i>	\$58,000.00
B	1	<p style="text-align: center;"><u>Option B</u></p> Trailer Mounted Sludge Mate - 20 cu yd with Hydraulic Door	\$114,500.00

**TOTAL EQUIPMENT COSTS:**

Freight Included?

YES  NO

Delivery Time\*: TBD

\* Subject to availability at time of order

Notes \ Enclosures:





Flo Trend LLC

[WWW.FLOTRENDLLC.COM](http://WWW.FLOTRENDLLC.COM)

**Quote**

May 31, 2022

Valid Until: Jun 14, 2022

Quote Number : Q22Q13782

Job Number: F

1400 Kowis St | Houston, TX 77093 | ph: 713-699-0152 | email: sales@flotrendllc.com

**BILL TO:**

W Water Tech, Inc.  
Wes Holt  
3104 Washington Street  
Waller, 77484

Phone: 936-372-5272  
Email: wholt@wwatertechinc.com

**Engineered Drawing**  
Upon Request

**SHIP TO:**

City of Johnson City  
303 E. Pecan St.  
Johnson City, TX 78636

**Delivery**  
TBD

Freight Not Included

**Please Note Our Terms Below:**

Terms	FOB	Rep:	PO#
50% with PO, 50% prior to shipment		Chad Naquin	

#	Qty	Model #	Description
1.	1	SM-20-RO-S	<p>20 cu. yd. Roll-Off style Sludge-Mate® Model: SM-20-RO-S 17'11"L X 8'6"W X 7'4"H Approx: 9900 lbs</p> <p>General materials - A36 steel plate and structural members. All surfaces are sandblasted with a commercial blast. Exterior is 2-part epoxy primed and upper coated with polyurethane. Interior is coated with epoxy mastic. Designed to be unloaded by a standard "cable and hook" hoist truck.</p> <p>Removable expanded metal support filter panels installed on side walls and each side of center panel. Each panel gasketed and bolted to interior framework. Each panel covered with Poly 2000 Filter Media: Fiber: Polyester Color: White Count: 19 x 18 (per inch) Weave: 1 x 1 Plain Warp Diameter: 700 Microns Weft Diameter: 700 Microns Weight: 26.7 (oz. per sq. yard) Tensile Strength: 750 (lbs/inch) Air Permeability: 748 CFM Thickness: .055" Micron Opening: 600 x 800 Micron Retention: 700 Open Area: 26%</p> <p>Internal fasteners securing media and panels are 316 stainless steel. 3" inlet connector. Panels drain to a common cavity with two 3" male cam connections with caps on each side at opposing ends. Two - 3" clean out ports with male cam locks and caps located at front end of box. Two - 5" sight glass eyes. Three - 2" x 12" removable clean out panels at door end. Three ladders - One located on each side and one on the door. Three Ratchets - Two on the side and one on the door. 4" x 3" rectangular tubing strut across top back end of box. Side hinged gasketed door uses EPDM gasket. Side to side rolling 22 ounce vinyl coated nylon tarp with galvanized tarp bows and tarp rolling hardware to fit a Sludge Mate container.</p>

#	Qty	Model #	Description		
2.	1	SM-20-O-TM	<p><b>Trailer Mounted Sludge Mate® - 20 cu. yd with Hydraulic Door</b>  Model SM-20-O-TM Hitch: Pintle</p> <p>Overall size: 19'-0" long x 8'-6" wide x 11' high</p> <p>The 20-cubic yard Sludge Mate® will have an open top and be mounted on a hydraulic tilting trailer. General materials to be A-36 steel plate and structural members</p> <p>Removable expanded metal filter support panels will be installed on the long sides and on each vertical face of the center panel. Each panel covered with Poly 2000 Filter Media.</p> <p>Filter media and the support panels will be fastened to internal structure with stainless steel studs, nuts and washers.</p> <p>All panels drain to common cavity having two 3" male hose cam connections each side at opposing ends located on the bottom rail. Hydraulically operated rear door.</p> <p>Sludge inlet to be a 3" cam and groove female connector.</p> <p>Two sight level indicators mounted on the front panel.</p> <p>12 V DC battery powered hydraulic hoist with a control station on a 25' lead.</p> <p>Payload dump capacity 29,700 lbs.</p> <p>Standard highway lighting.</p> <p>15,000 lbs. dual tandem rocker slipper spring suspension axles with electric over hydraulic brakes.</p> <p>17.5" 16 ply radial tire.</p> <p>Single 18,000-lb. landing gear.</p> <p>Break-a-way switch.</p> <p>All exterior and interior surfaces, and supports will be sandblasted to near white metal. All container and trailer surfaces will be coated with a two-part epoxy primer. Final topcoat will be polyurethane on exterior surfaces. Interior is coated with epoxy mastic. All clamp bars and expanded metal panels will be hot dip galvanized.</p>		

\* All prices are in U.S. dollars unless otherwise noted.

\* This is a preliminary quote. Prices and description are subject to change upon receipt of final specifications.

\* Specialty Parts must be specified at the time of order to avoid production delays and surcharges.

\* This quote is valid until the date that is listed above. If you desire to place an order past the "valid until" date, you must contact us to obtain another valid quote

\* Transportation via contract truck; off-load equipment and labor by others; site preparation, electrical hookup, and sludge line connections by others. No cutoff valves, drainage hoses, or control hoses included.

\* **Equipment Warranty/Rental Information:** begins upon the day of delivery. Rental period begins when equipment is loaded at Flo Trend LLC for delivery to job site and ends when loaded at job site for return to Flo Trend LLC. Failure to perform regular maintenance or use of the equipment in a way other than its intended purpose voids the manufacturer's warranty.

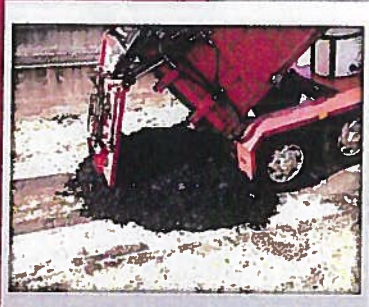


# Trailer Mounted Sludge Mate®

## Designed to Dewater

The Sludge Mate® is a container filter used along with polymer to dewater various types of waste. Polymer is mixed in with the waste before it is processed through the Sludge Mate®. The filters within the Sludge Mate® retain the solids and allow the water to pass through and out the drainage ports. This discharge of clear liquid is not treated water and must be disposed of properly. Once the sludge has been dewatered for 12 to 24 hours and has passed the paint filter test, it will then be ready for disposal.

Trailer mounted Sludge Mates® can be equipped with a tarp, a roof with hatchways, or an open top. All units are offered with or without the Poly-Mate® Polymer Mixing and Injection System.



### Sample Application

Beginning Waste % of Solids	Beginning Waste Volume	Processing Time	Dewatered Cake % of Solids	Dewatered Cake Volume	Volume Reduction
1 - 1.5%	10,000 Gallons	24 Hours	12 - 16%	1,000 Gallons (5 Cu Yards)	85 - 90%

*Note: Individual application results, as well as processing capacity, may vary depending on % of solids in the sludge and sludge characteristics*

Sludge Mate® Processing Capabilities	
Sludge Mate® Size	Amount of sludge processed per day*
5 cu. yd.	5,000 gallons
7 cu. yd.	7,000 gallons
12 cu. yd.	12,000 gallons
15 cu. yd.	15,000 gallons
20 cu. yd.	20,000 gallons

*\*Calculations based on sludge with 1% of solids. Results may vary according to sludge characteristics.*

- Digested Sludge
- Alum Sludge
- Grease Trap Waste
- Septic Tank Waste



U.S. Patent Nos. 4,871,454 and 5,595,654

Flo Trend (713) 699-0152  
 1400 Kowis Street (713) 699-8054 Fax  
 Houston, TX 77093 (800) 762-9893  
 sales@flotrendllc.com