



City of Lucas, Texas Annual Operating Budget for Fiscal Year 2021–2022

This budget will raise more revenue from property taxes than last year’s budget by an amount of \$110,826 which is a 2.82 percent increase from last year’s budget. The property tax revenue to be raised from new property added to the tax roll this year is \$132,231.

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

FOR: Jim Olk, Kathleen Peele, David Keer, Tim Baney, Tim Johnson, Philip Lawrence, Debbie Fisher

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2021–2022	2020–2021
Proposed property tax rate:	\$0.288397/100	\$0.299795/100
No-new-revenue tax rate:	\$0.288397/100	\$0.300790/100
No-new revenue maintenance & operations tax rate:	\$0.184558/100	\$0.184393/100
Voter–approval tax rate:	\$0.293671/100	\$0.299795/100
Debt rate:	\$0.102654/100	\$0.108949/100

Total debt obligation for City of Lucas secured by property taxes: \$1,595,227



CITY OF LUCAS

Annual Operating Budget Fiscal Year 2021-2022



City Councilmembers

Mayor Jim Olk
Mayor Pro Tem Kathleen Peele
Councilmember David Keer
Councilmember Tim Baney
Councilmember Tim Johnson
Councilmember Phil Lawrence
Councilmember Debbie Fisher

City Manager Joni Clarke
Finance Director Liz Exum

TABLE OF CONTENTS

OVERVIEW

Organizational Chart	Page	1
----------------------	------	---

FINANCIAL SUMMARY

Total Funds Budget Overview	Pages	2-3
General Fund Balance Summary	Page	4
Water Fund Balance Summary	Page	5
Capital Fund Summary	Page	6
Impact/Development Fee Summary	Page	7
Tax Revenue Comparisons	Page	8

OPERATING BUDGET

GENERAL FUND:

General Fund Revenue Summary Chart	Page	9
General Fund Departmental Expenditures Chart	Page	10
Revenue	Pages	11-12
City Council	Page	13
City Secretary	Page	14
Administration/Finance	Page	15
Public Works - Engineering	Page	16
Public Works - Operations	Page	17
Parks	Page	18
Development Services	Page	19
Fire Department	Page	20-21
Non-Departmental	Page	22

CAPITAL FUND:

Capital Improvements Revenue Summary	Page	23
Capital Improvements - Water and General Fund	Page	24

WATER FUND:

Water Fund Revenue Summary Chart	Page	25
Water Fund Expenditures Summary Chart	Page	26
Revenue	Page	27
Water	Page	28-29
Water - Engineering	Page	30
Water Debt Service	Page	31

DEBT SERVICE FUND:

Debt Service Summary	Page	32
Tax Rate Calculation	Pages	33-47

City of Lucas Organizational Chart

Citizens of Lucas

City Council

Legal

- City Attorney
- Municipal Judge

City Manager

City Secretary

- Municipal Court

Finance

- Purchasing
- Accounting
- Budget
- Auditing
- Financial Reporting
- Utility Billing

Administration

- Human Resource
- Payroll/Benefits
- Employment Law
- Executive Admin Support
- Special Projects/Events

Development
Services & Public
Works

- Building Services
- Code Enforcement
- Facility Maintenance
- Permitting
- Public Works Operations

Fire-Rescue

- Fire Suppression
- EMS
- Prevention / Outreach
- Emergency Management

Engineering

- Water
- Streets
- Drainage
- CIP
- GIS

	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	2,579,028	2,654,263	2,775,794	2,850,032
OTHER TAXES	1,754,533	1,592,460	1,828,960	1,801,200
FINES & FORFEITURES	1,728	1,430	1,430	1,430
LICENSES & PERMITS	518,597	518,620	780,397	599,370
FIRE DEPARTMENT REVENUE	966,816	937,805	1,028,826	1,011,330
FEES & SERVICE CHARGES	88,552	43,850	36,350	72,800
MISCELLANEOUS REVENUES	1,039,239	468,296	1,478,110	564,989
GF RESERVE FUNDING (USE OF)	-	-	-	50,000
TOTAL GENERAL FUND REVENUE	6,948,493	6,216,724	7,929,867	6,951,151
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	5,493,914	4,970,154	4,971,504	5,253,061
MISCELLANEOUS REVENUES	126,685	46,400	133,959	17,600
TOTAL WATER UTILITIES FUND REVENUE	5,620,599	5,016,554	5,105,463	5,270,661
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,668,985	1,570,850	1,812,058	1,595,226
TOTAL DEBT SERVICE FUND REVENUE	1,668,985	1,570,850	1,812,058	1,595,226
COMBINED REVENUE OPERATIONS	14,238,077	12,804,128	14,847,388	13,817,038
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	15,078	21,140	22,940	33,580
CITY SEC	145,345	165,137	164,118	176,685
ADMIN/FINANCE	595,085	626,744	657,736	697,841
DEVELOPMENT SERVICES	343,902	443,626	495,511	470,984
PUBLIC WORKS - ENGINEERING	909,340	991,534	1,404,601	1,203,633
PUBLIC WORKS	541,062	349,380	353,168	394,069
PARKS	156,325	213,110	213,110	213,560
FIRE	2,151,515	2,293,092	2,604,044	3,096,049
NON-DEPARTMENTAL	864,257	557,436	607,747	640,091
TOTAL GENERAL FUND EXPENDITURES	5,721,909	5,661,199	6,522,975	6,926,492
WATER UTILITIES FUND				
WATER UTILITIES	3,793,497	3,900,343	3,917,975	4,123,499
WATER - ENGINEERING	136,156	152,416	285,621	255,843
TOTAL WATER FUND EXPENDITURES	3,929,653	4,052,759	4,203,596	4,379,342
DEBT SERVICE				
WATER UTILITIES	733,819	730,246	834,693	672,735
GENERAL FUND	1,500,398	1,570,851	1,812,058	1,595,226
TOTAL DEBT SERVICE	2,234,217	2,301,097	2,646,751	2,267,961
TOTAL EXPENDITURES OPERATING	11,885,779	12,015,055	13,373,322	13,573,795
NET REVENUE LESS EXPENDITURES - OPERATING	2,352,298	789,074	1,474,065	243,243

2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
------------------------------------	---------------------------------	--------------------------------	------------------------------------

SUMMARY BY FUND

GENERAL FUND				
REVENUE	6,948,493	6,216,724	7,929,867	6,951,151
EXPENDITURES	5,721,909	5,661,199	6,522,975	6,926,492
NET REVENUE LESS EXPENDITURES	1,226,584	555,525	1,406,892	24,659
WATER UTILITIES FUND				
REVENUE	5,620,599	5,016,554	5,105,463	5,270,661
EXPENDITURES	3,929,653	4,052,759	4,203,596	4,379,342
DEBT SERVICE	733,819	730,246	834,693	672,735
NET REVENUE LESS EXPENDITURES	957,127	233,549	67,173	218,584
DEBT SERVICE FUND-GENERAL				
REVENUE	1,668,985	1,570,850	1,812,058	1,595,226
EXPENDITURES	1,500,398	1,570,850	1,812,058	1,595,226
NET REVENUE LESS EXPENDITURES	168,587	-	(0)	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,352,298	789,074	1,474,065	243,243

FUND SUMMARIES - GOVERNMENTAL FUNDS

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	GENERAL	DEBT SERVICE	CAPITAL IMPROVEMENTS	BROCKDALE ROAD IMPROV	DEVELOPERS IMPACT FEES (LOGAN FORD/5 OAKS)	IMPACT FEES	TOTAL GOVERNMENTAL
	8,662,324	1,040,870	5,941,314	4,329	85,800	903,785	16,638,422
PROPERTY TAXES	2,850,032	1,447,715					4,297,747
OTHER TAXES	1,801,200						1,801,200
FINES & FORFEITURES	1,430						1,430
LICENSES & PERMITS	599,370						599,370
FIRE DEPARTMENT REVENUE	1,011,330						1,011,330
FEES & SERVICE CHARGES	72,800						72,800
MISCELLANEOUS REVENUES	564,989		6,000	-			570,989
IMPACT FEE REVENUE (11-4500)						394,000	394,000
TRANSFER IN CAPTIAL OUTLAY RESERVE	50,000		-				50,000
TOTAL REVENUES	6,951,151	1,447,715	6,000	-	-	394,000	8,798,866
EXPENDITURES							
CITY COUNCIL	33,580						33,580
CITY SEC	176,685						176,685
ADMIN/FINANCE	697,841						697,841
DEVELOPMENT SERVICES	470,984						470,984
PUBLIC WORKS	394,069						394,069
PUBLIC WORKS - ENGINEERING	1,203,633						1,203,633
PARKS	213,560						213,560
FIRE	3,096,049						3,096,049
NON-DEPARTMENTAL	640,091						640,091
DEBT SERVICE PRINCIPAL		1,115,000					1,115,000
DEBT SERVICE INTEREST/BOND EXP		480,226					480,226
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS						-	-
TOTAL EXPENDITURES	6,926,492	1,595,226	-	-	-	-	8,521,718
NET CHANGE IN FUND BALANCE	24,659	(147,511)	6,000	-	-	394,000	277,148
ENDING FUND BALANCE	8,686,983	893,359	5,947,314	4,329	85,800	1,297,785	16,915,570
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,297,785)	(1,297,785)
BROCKDALE ROAD IMPROVEMENTS				(4,329)			(4,329)
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(893,359)					(893,359)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(85,800)		(85,800)
CAPITAL IMPROVEMENT PROJECTS			(5,947,314)				(5,947,314)
UNASSIGNED FUND BALANCE	8,686,983	-	-	-	-	-	8,686,983
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	8,686,983	-	-	-	-	-	8,686,983
AMOUNT IN DAYS OPERATING COST	452						452
AMOUNT IN MONTHS OPERATING COST	15						15
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(3,463,246)						(3,463,246)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,223,737	-	-	-	-	-	5,223,737
AMOUNT IN DAYS OPERATING COST	272						272
AMOUNT IN MONTHS OPERATING COST	9						9

FUND SUMMARIES - PROPRIETARY

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
<u>BEGINNING BALANCE RESTRICTED/UNRESTRICTED</u>	7,012,190	1,470,352	-	8,482,542
WATER REVENUE	4,551,061			4,551,061
WASTE WATER REVENUE	54,000			54,000
TRASH REVENUE	648,000			648,000
MISCELLANEOUS REVENUES	17,600			17,600
REFUND NTMWD CAPITAL				-
DEVELOPERS FEES - SEWER	-			-
IMPACT FEES			250,000	250,000
TRANSFER IN IMPACT FEES		250,000		250,000
TRANSFER IN FUND BALANCE - WATER				-
TOTAL REVENUES	5,270,661	250,000	250,000	5,770,661
<u>EXPENDITURES</u>				
WATER	3,493,499			3,493,499
TRASH	576,000			576,000
WASTEWATER	54,000			54,000
DEBT SERVICE PRINCIPAL	495,000			495,000
DEBT SERVICE INTEREST/BOND EXP	177,735			177,735
WATER - ENGINEERING	255,843			255,843
TRANSFER OUT TO FUND WATER PROJECT		-		-
TRANSFER OUT TO FUND WATER PROJECT			250,000	250,000
CAPITAL PROJECTS WF				-
TOTAL EXPENDITURES	5,052,077	-	250,000	5,302,077
NET CHANGE IN BALANCE	218,584	250,000	-	468,584
ENDING BALANCE	7,230,774	1,720,352	-	8,951,126
MINUS RESTRICTED FOR:				
CAPITAL IMPROVEMENTS - PROJECTS		(1,720,352)		(1,720,352)
TRSF TO CAPITAL FROM RESERVES 3-18-21 BAIT SHOP WATERLINE	(107,875)			(107,875)
TRSF TO CAPITAL FROM RESERVES APPROVED WITH 2017 CO FUNDING	(65,411)			(65,411)
UNASSIGNED FUND BALANCE	7,057,488	-	-	7,057,488
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	7,057,488	-	-	7,057,488
AMOUNT IN DAYS OPERATING COST	558			558
AMOUNT IN MONTHS OPERATING COST	19			19
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(2,278,539)			(2,278,539)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	4,778,949	-	-	4,778,949
AMOUNT IN DAYS OPERATING COST	378			378
AMOUNT IN MONTHS OPERATING COST	13			13

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 20/21	0
----------------------------	---

PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING	0
-----------------------------	---

CAPITAL ROADWAY AND GF PROJECTS:

WEST LUCAS ROAD PROJECT (21-8210-491-136)	0
TOTAL GF PROJECTS FY 21/22**	0

PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING	0
------------------------------------	---

TOTAL CAPITAL PROJECTS FY 21/22**	0
-----------------------------------	---

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2020-2021 will be brought to Council for reallocation after the completion of the FY 2020-2021 audit to properly reflect outstanding budget balances to carry forward for FY 2021-2022.

	2019-2020 ACTUAL	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET
Impact/Development Fee Summary			
GENERAL FUND:			
Beginning Balance General Fund (Restricted)	2,071,164	2,501,330	993,914
Revenue			
Roadway Impact Fees(11-4500)	330,516	360,000	350,000
Roadway Fees Improv Brockdale(11-4989)	103,400	145,199	44,000
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
Total Revenues	433,916	505,199	394,000
Expenditures			
Capital Projects Roadways		1,486,217	-
Brockdale Road Rehabilitation		526,398	-
Brockdale Road Maint.	3,750		-
Total Expenditures	3,750	2,012,615	-
Total General Fund Restricted Impact Fees & 3rd Party	2,501,330	993,914	1,387,914
Restricted for Developers Logan Ford/Five Oaks	85,800	85,800	85,800
Restricted for Brockdale Road Maint.	4,329	4,329	4,329
Restricted for Brockdale Capital Improvements	381,199	-	-
Total 3rd Party Restricted	471,328	90,129	90,129
General Fund Ending Bal Impact Fees (Restricted for Roads)	2,030,002	903,785	1,297,785
Total General Fund Restricted Impact Fees & 3rd Party	2,501,330	993,914	1,387,914
WATER FUND:			
Beginning Balance - Water Fund	(5,646,196)	(5,442,960)	(5,202,960)
Revenue			
Water Impact Fees (51-4500)	203,296	240,000	250,000
Development Fees -Sewer (51-4510)		-	
Total Revenues	203,296	240,000	250,000
Expenditures			
Capital Projects - Water	-		
Capital Projects- Sewer			-
Total Expenditures	-	-	-
Revenues less Expenditures	203,296	240,000	250,000
Water Fund ending balance to apply toward impact fees	(5,442,900)	(5,202,960)	(4,952,960)

CITY OF LUCAS PROPERTY TAX RATES

Property tax is by far the largest source of revenue in the City of Lucas General Fund. Property tax is collected by Collin County and distributed to the City. The City's property tax is budgeted at a rate of **.288397** for 2021. This tax rate is the "No-New-Revenue" Rate - below is a table depicting the recent history of the City of Lucas property tax rate.

Tax Year	M&O	I&S	Total
2006	0.248146	0.126854	0.375000
2007	0.244260	0.130740	0.375000
2008	0.250509	0.123668	0.374177
2009	0.252040	0.122137	0.374177
2010	0.247231	0.126946	0.374177
2011	0.257723	0.116454	0.374177
2012	0.261218	0.112959	0.374177
2013	0.254005	0.101611	0.355616
2014	0.233068	0.087593	0.320661
2015	0.215514	0.105147	0.320661
2016	0.230371	0.087577	0.317948
2017	0.198695	0.119253	0.317948
2018	0.202346	0.100870	0.303216
2019	0.184515	0.118701	0.303216
2020	0.190846	0.108949	0.299795
2021	0.185743	0.102654	0.288397

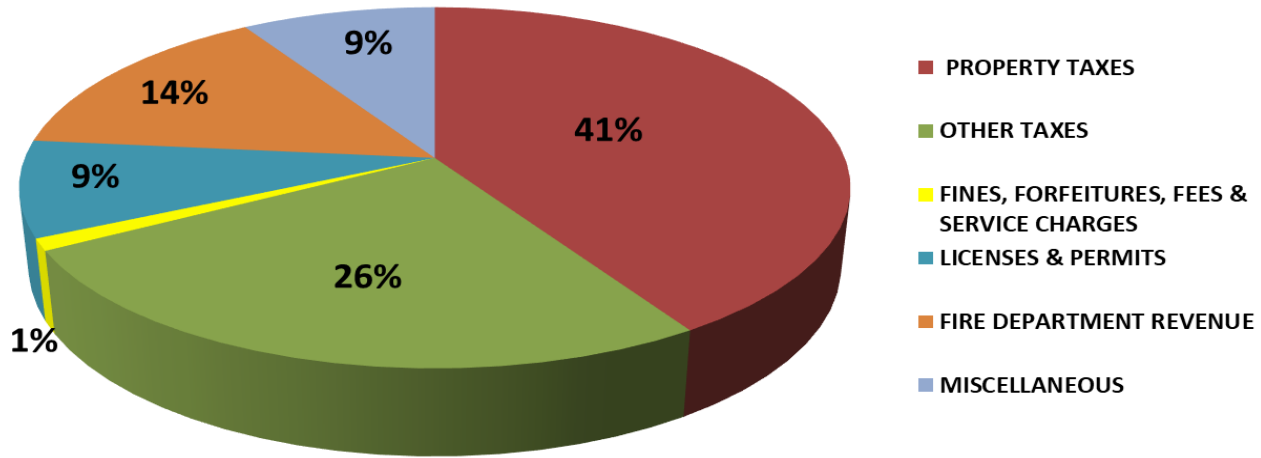
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2020 Tax Rates

City	M&O	I&S	Total
Sachse	0.525793	0.194207	0.720000
Farmersville	0.479241	0.232803	0.712044
Wylie	0.512180	0.159799	0.671979
Princeton	0.399118	0.252097	0.651215
Celina	0.453125	0.191875	0.645000
Melissa	0.456352	0.152886	0.609238
Anna	0.467053	0.115947	0.583000
Prosper	0.367500	0.152500	0.520000
Murphy	0.309856	0.185144	0.495000
Allen	0.390517	0.094483	0.485000
Parker	0.329560	0.036424	0.365984
Fairview	0.240342	0.106814	0.347156
Lucas	0.190846	0.108949	0.299795

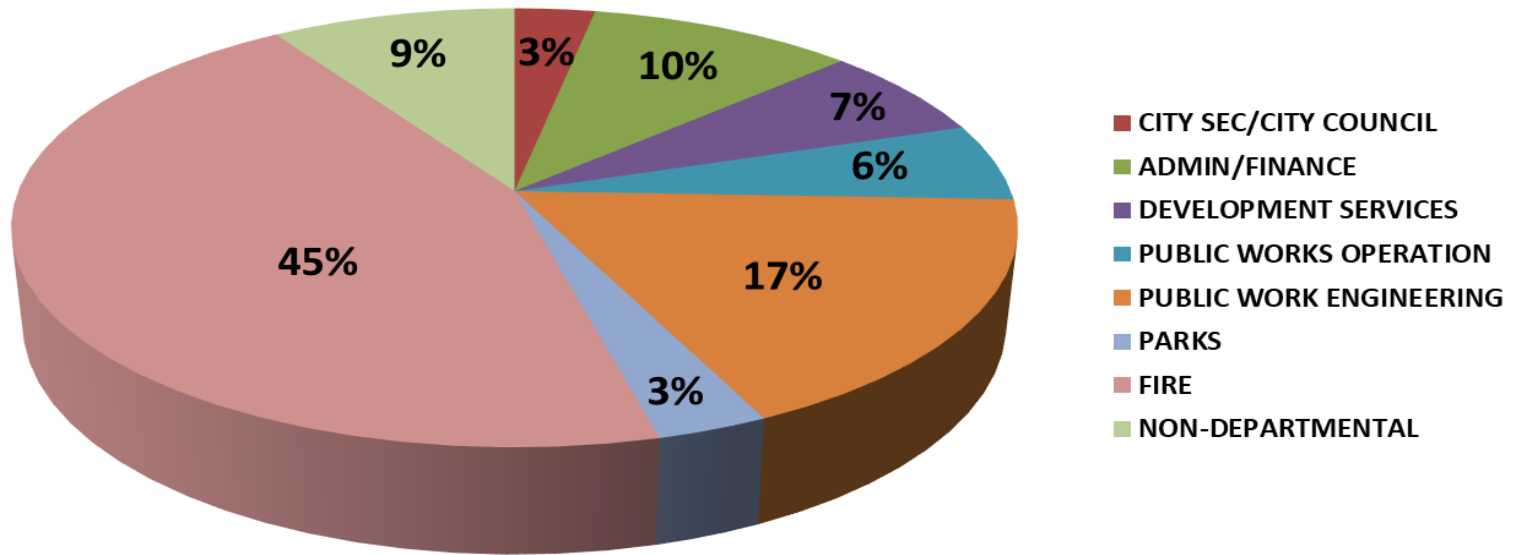
General Fund Revenue FY 21/22

Total \$ 6,951,151



General Fund Expenditures by Department FY 21/22

Total \$ 6,926,492



11 - GENERAL FUND

		2019-2020	2020-2021	2020-2021	2021-2022	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4011	PROPERTY TAXES	2,566,527	2,644,263	2,760,572	2,835,032	FY 20-21 Revenue Adjustment
4012	PROPERTY TAXES-DEL.	792	-	3,978	5,000	FY 20-21 Revenue Adjustment
4015	PROPERTY TAXES-P&I	11,709	10,000	11,244	10,000	FY 20-21 Revenue Adjustment
TOTAL PROPERTY TAXES		2,579,028	2,654,263	2,775,794	2,850,032	

OTHER TAXES

4101	SALES TAX	904,510	780,000	960,000	960,000	
4101-100	SALES TAX STREETS	453,613	417,000	480,000	450,000	
4102	FRANCHISE-ELECTRICAL	324,545	330,000	320,757	330,000	FY 20-21 Revenue Adjustment
4103	FRANCHISE-TELEPHONE	4,493	4,260	420		FY 20-21 Revenue Adjustment
4104	FRANCHISE-CABLE	35,039	28,000	28,000	28,000	
4105	FRANCHISE-GAS	29,081	30,000	36,583	30,000	FY 20-21 Revenue Adjustment
4106	FRANCHISE-CABLE PEG	3,252	3,200	3,200	3,200	
TOTAL OTHER TAXES		1,754,533	1,592,460	1,828,960	1,801,200	

FINES & FORFEITURES

4202	COURT TECHNOLOGY FUND	16	20	20	20	
4203	COURT SECURITY FUND	12	15	15	15	
4204	COURT COST-CITY	20	20	20	20	
4205	FINES	1,472	1,160	1,160	1,160	
4206	COURT COST-STATE	160	160	160	160	
4208	STATE JURY FEE	16	20	20	20	
4212	JUDICIAL FEES-STATE	22	25	25	25	
4213	JUDICIAL FEES-CITY	2	2	2	2	
4218	INDIGENT DEFENSE FEE	8	8	8	8	
TOTAL FINES & FORFEITURES		1,728	1,430	1,430	1,430	

LICENSES & PERMITS

4301	GEN CONTRACTOR REG.	15,485	20,000	20,000	20,000	
4361	ZONING REQUEST	450	1,200	1,200	1,200	
4362	SPECIFIC USE PERMITS	450	1,350	1,350	1,350	
4363	VARIANCE REQUEST	450	450	450	900	
4365	BLDG PERMITS-RESIDENTIAL	291,696	320,000	524,601	380,000	FY 20-21 Revenue Adjustment
4367	BLDG PERMITS-ACC.	23,246	20,000	20,000	20,000	
4368	BLDG PERMITS-REMODEL	7,109	7,200	7,200	7,500	
4369	BLDG PERMITS-COMM.	25,658	20,000	33,576	20,000	FY 20-21 Revenue Adjustment
4371	ELECTRICAL PERMITS	3,090	2,200	2,200	2,200	
4372	PLUMBING PERMITS	5,390	4,000	4,000	5,000	
4373	HEATING & A/C PERMITS	3,000	1,200	1,200	1,200	
4374	FENCE PERMITS	5,563	6,000	6,000	6,000	
4375	SWIMMING POOL PERMITS	29,050	22,000	22,000	25,000	
4376	WEIGHT LIMIT PERMITS	65,399	40,000	82,100	60,000	FY 20-21 Revenue Adjustment
4377	ROOF PERMITS	2,595	1,000	1,000		
4378	SPRINKLER SYST PERMITS	4,575	6,500	6,500	1,000	
4379	DRIVEWAY PERMIT	1,690	1,000	1,000	1,000	
4380	SIGN PERMIT	1,345	2,000	2,000	2,000	
4382	STORM WATER MGMT PERMIT	4,175	4,900	6,400	6,500	
4384	SOLICITATION PERMIT	30	120	120	120	
4390	PLANNED DEVELOPMENT	1,600				
4395	HEALTH SERVICE PERMITS	3,710	6,300	6,300	7,200	
4398	MISC LICENSES & PERMITS	920	1,200	1,200	1,200	
4611	FIRE SPRINKLER PERMIT	21,921	30,000	30,000	30,000	
TOTAL LICENSES & PERMITS		518,597	518,620	780,397	599,370	

FIRE DEPARTMENT REVENUE

4612	COUNTY FIRE DISTRICT	8,709	-	3,687	-	FY 20-21 Revenue Adjustment
4613	SEIS LAGOS INTERLOCAL	406,144	442,705	442,955	453,230	Calculation adjusted for 7-22-21 Collin County Tax Roll Certification
4614	AMBULANCE SERVICES	96,772	70,000	100,000	100,000	
4615	LISD EMS SERVICE	7,118	8,100	2,184	8,100	FY 20-21 Revenue Adjustment

11 - GENERAL FUND

		2019-2020	2020-2021	2020-2021	2021-2022	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4999	FIRE DISTRICT TRANSFER IN	448,073	417,000	480,000	450,000	
TOTAL FIRE DEPARTMENT REVENUE		966,816	937,805	1,028,826	1,011,330	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	2,969	15,000	7,500	8,500	
4425	RE-INSPECTION FEES	3,650	3,400	3,400	4,000	
4426	FEES-BUILDING PROJECTS	2,050	7,200	7,200	7,300	
4427	PUBLIC IMPRV/3% INSPEC	79,883	18,000	18,000	53,000	
4497	PUBLIC INFO. REQUESTS	-	-	-	-	
4498	MISC. FEES & CHARGES	-	250	250	-	
TOTAL FEES & SERVICE CHARGES		88,552	43,850	36,350	72,800	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	86,703	50,000	16,300	18,000	
4914	INSURANCE CLAIM REIMB	5,644	-	-	-	
4915	CHILD SAFETY INCOME	7,212	6,900	6,900	6,900	
4916	CREDIT CARD REVENUE	28,344	16,000	30,000	30,000	Increase in cc payments
4918	PERMIT FEE BEER & WINE	320	-	-	-	
4931	RENTAL INCOME	92,620	85,800	85,800	85,800	
4980	PARK DEDICATION FEES	121,000	30,000	-	134,000	FY 20-21 Revenue Adjustment
4981	FACILITY RENTAL	375	-	425	-	
4984	CARES ACT FUNDING	361,668	-	-	-	
4985	GRANT REVENUES	29,700	12,500	12,500	12,500	FD Training Grants
4986	DONATIONS	-	-	-	-	
4987	AMERICAN RESCUE PLAN ACT (CLFRF)	-	-	1,059,657	-	FY 20-21 Tranche One Funding
4990	BROCKDALE RD MAINT	-	-	-	-	
4991	STREET ASSESSMENTS	-	-	-	-	
4992	SALE OF ASSETS	-	-	-	-	
4995	REIMBURSEMENTS	-	-	-	-	
4997	MISCELLANEOUS	10,900	-	-	-	
4998	PILOT TRANSFER IN	294,753	267,096	266,528	277,789	
TOTAL MISCELLANEOUS REVENUE		1,039,239	468,296	1,478,110	564,989	
4996	GF CAPITAL OUTLAY RESERVE (USE OF)	-	-	-	50,000	
TOTAL REVENUES		6,948,493	6,216,724	7,929,867	6,951,151	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6100-112	WORKERS' COMPENSATION	60	70	70	70	
6100-127	MEDICARE	139	220	220	220	
6100-127	UNEMPLOYMENT	-				
6100-468	CITY COUNCIL FEES	9,000	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES		9,199	9,290	9,290	9,290	
<u>MATERIALS & SUPPLIES</u>						
6100-201	OFFICE SUPPLIES	-	-		1,000	Ribbon cutting ceremonies
6100-204	FOOD/BEVERAGE	231	1,500	1,500	1,500	Budget workshop/receptions
6100-205	LOGO/UNIFORM	-				
6100-210	COMPUTER SUPPLIES	18	350	350	350	
6100-222	AUDIO/VISUAL	1,199	1,000	4,405	1,000	Maintenance
TOTAL MATERIALS & SUPPLIES		1,448	2,850	6,255	3,850	
<u>PURCHASED SERVICES:</u>						
6100-307	TRAINING & TRAVEL	1,036	3,500	95	3,500	
6100-309	PROFESSIONAL SERVICES	-	-	-		
TOTAL PURCHASED SERVICES		1,036	3,500	95	3,500	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>						
6100-441	APPRECIATION/AWARDS	3,002	5,000	6,800	5,000	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		3,002	5,000	6,800	5,000	
<u>NON-CAPITAL EXPENSE</u>						
6100-451	SOFTWARE, BOOKS, & CDS	393	500	500	11,940	See Comprehensive IT Schedule
6100-452	HARDWARE & TELECOM		-			
6100-411	FURNITURE & EQUIPMENT		-			
TOTAL NON-CAPITAL EXPENSE		393	500	500	11,940	
TOTAL CITY COUNCIL		15,078	21,140	22,940	33,580	

11 - GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6110-101	SALARIES - EXEMPT	80,219	80,315	80,994	81,921	
6110-103	SALARIES - TEMPORARY	-	-	-	-	
6110-105	SALARIES - COLA				1,868	2 % COLA
6110-112	WORKERS' COMPENSATION	260	275	275	275	
6110-113	LONGEVITY PAY	228	280	280	328	
6110-122	TMRS	10,293	10,318	10,410	10,358	Rate decrease from 12.79% to 12.57%
6110-123	GROUP INSURANCE	9,988	10,320	10,210	10,716	Rate increase 2 %
6110-127	MEDICARE	1,171	1,169	1,179	1,190	
6110-129	LT DISABILITY	307	241	241	250	
6110-133	TELEPHONE ALLOWANCE	480	480	590	600	
TOTAL PERSONNEL SERVICES		102,946	103,398	104,179	107,506	
MATERIALS & SUPPLIES						
6110-201	OFFICE SUPPLIES	1,091	1,100	1,100	1,100	
6110-204	FOOD/BEVERAGE	-	100	100	100	
6110-210	COMPUTER SUPPLIES	50	50	50	50	
6110-238	PRINTING & COPYING	11,530	12,800	12,800	22,800	Newsletter/incl \$10K Community Outreach
6110-239	RECORDS MANAGEMENT	3,794	4,500	4,500	4,500	See Detail Listing
TOTAL MATERIALS & SUPPLIES		16,465	18,550	18,550	28,550	
PURCHASED SERVICES						
6110-305	SOFTWARE SUPPORT & MAINT.	10,232	7,194	7,194	9,594	See Detail Listing
6110-306	ADVERTISING/PUBLIC NOTICES	4,318	14,300	14,300	14,300	
6110-307	TRAINING & TRAVEL	1,697	1,710	1,710	1,750	See Travel & Training Plan
6110-309	PROFESSIONAL SERVICES	4,500	5,500	5,500	5,500	Qtrly Codification - Franklin
6110-349	FILING FEES	399	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES		21,146	30,904	30,904	33,344	
GENERAL & ADMINISTRATIVE SERVICES						
6110-443	DUES/LICENSES	375	185	185	185	See Detail Listing
6110-445	ELECTIONS	876	11,000	9,200	6,000	See Detail Listing
6110-451	SOFTWARE, BOOKS & CD'S	632	1,100	1,100	1,100	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		1,883	12,285	10,485	7,285	
NON-CAPITAL EXPENSE						
6110-411	FURNITURE & FIXTURES					
6110-452	HARDWARE TELECOM	2,905				
TOTAL NON-CAPITAL EXPENSE		2,905	-	-	-	
TOTAL CITY SECRETARY		145,345	165,137	164,118	176,685	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	259,845	260,858	269,277	278,250	City Manager & Finance Director Split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	87,886	88,020	90,550	93,963	
6200-105	SALARIES - COLA				6,664	2 % COLA
6200-111	OVERTIME	63	1,900	1,900	1,900	
6200-112	WORKERS' COMP	1,123	1,125	1,125	1,125	
6200-113	LONGEVITY PAY	1,480	1,500	1,540	1,964	
6200-122	TMRS	44,939	46,000	47,784	47,600	Rate decrease from 12.79% to 12.57%
6200-123	GROUP INSURANCE	50,551	52,800	52,800	53,630	Rate increase 2 %
6200-127	MEDICARE	5,106	5,100	5,259	5,450	
6200-129	LT DISABILITY	1,217	915	875	1,000	
6200-133	TELEPHONE ALLOWANCE	1,380	1,380	2,040	2,100	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		455,990	461,998	475,550	496,046	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,227	6,000	6,000	6,000	
6200-202	POSTAGE	839	1,700	1,700	1,700	Split between water and general funds
6200-203	SUBSCRIPTIONS	219	450	450	-	
6200-204	FOOD/BEVERAGE	1,858	2,200	2,200	2,200	
6200-205	LOGO/JUNIFORM ALLOWANCE	343	800	800	800	\$100 per person
6200-210	COMPUTER SUPPLIES	-	350	350	350	
TOTAL MATERIALS & SUPPLIES		7,486	11,500	11,500	11,050	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	10,160	12,500	12,500	13,000	Split 50/50 with Water Fund
6200-305	SOFTWARE SUPPORT/MAINT	14,756	18,200	18,200	19,110	Incode Maintenance
6200-307	TRAINING & TRAVEL	8,724	9,960	9,960	10,795	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	7,399	3,000	3,000	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,223	5,496	5,496	6,160	Konica Copier(Split 50/50 water fund)
6200-318	TAX COLLECTION	2,364	3,000	3,000	3,000	Increase in properties for tax collecting
6200-319	CENTRAL APPRAISAL FEE	29,473	36,000	34,800	36,000	Increase in properties appraised
6200-321	STATE COMPTROLLER (COURT FEES)	196	300	300	300	
6200-322	CONTRACTS	3,600	7,600	7,600	7,600	\$3.6K Retainer/\$3K Judge/\$1K Hrly
6200-323	CELL PHONE	1,238	1,300	640	600	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	27,664	30,000	30,000	33,000	Increase in rates
TOTAL PURCHASED SERVICES		110,797	128,106	126,246	133,315	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	4,415	4,400	4,400	4,400	See Detail Listing
6200-442	TML MEMBERSHIP DUES	1,863	2,000	2,000	2,200	TML annual dues
6200-443	DUES/LICENSES	3,580	4,540	4,540	4,530	See Detail Listing
6200-444	EMPLOYMENT SCREENING	1,206	2,200	4,700	2,500	CareNow Physicals/Drug Screening
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	9,748	12,000	28,800	28,800	Increase in activity
TOTAL GENERAL & ADMIN SERVICES		20,812	25,140	44,440	42,430	
CAPITAL OUTLAY						
8200-451	SOFTWARE				15,000	HR Software
TOTAL CAPITAL OUTLAY		-	-	-	15,000	
TOTAL ADMINISTRATION		595,085	626,744	657,736	697,841	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	87,579	87,816	85,561	84,770	City Engineer & Mgmt Analyst positions Split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	10,016	14,820	18,320	15,600	20 hrs per wk @\$15 per hour
6209-105	SALARIES - COLA				2,289	2 % COLA
6209-112	WORKERS' COMPENSATION	280	290	290	315	
6209-113	LONGEVITY	234	290	290	48	
6209-122	TMRS	11,169	11,400	11,569	12,750	Rate decrease from 12.79% to 12.57%
6209-123	GROUP INSURANCE	10,004	10,320	10,320	10,716	Rate increase 2%
6209-127	MEDICARE	1,342	1,490	1,508	1,475	
6209-129	LT DISABILITY	335	265	265	265	
6209-133	TELEPHONE ALLOWANCE			300	600	
TOTAL PERSONNEL SERVICES		120,959	126,691	128,423	128,828	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	279	250	250	250	
6209-204	FOOD/BEVERAGE	-	1,000	1,000		
6209-208	MINOR APPARATUS	-	500	500	500	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	826	1,070	1,070	1,920	See Detail Listing
6209-210	COMPUTER SUPPLIES	43	500	500	500	
TOTAL MATERIALS & SUPPLIES		1,148	3,320	3,320	3,170	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	1,988	4,950	4,950	1,000	See Detail Listing/Annual maintenance
TOTAL MAINTENANCE & REPAIR		1,988	4,950	4,950	1,000	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	881	1,538	1,538	2,350	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS		1,500	1,500	1,500	Maint. for Plotter/Scanner
6209-309	PROFESSIONAL SERVICES	116,509	82,500	248,835	195,000	See Detail Listing - incl phase 3 of mapping project (split 50/50 with Water Fund) FY 20/21 \$12.3 K BCC Winningkoff Bridge Evaluation and recommendation repairs FY 20/21 \$22.7 K BCC Project Mgmt
6209-323	CELL PHONE	1,143	1,200	1,200	1,200	
6209-333	UTILITIES - WATER	2,527		-		
6209-334	STREET LIGHTING	1,485	5,000	5,000	5,000	
TOTAL PURCHASED SERVICES		122,545	91,738	258,073	205,050	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	339	325	325	575	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		339	325	325	575	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	-	500	500	500	
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-451	SOFTWARE	3,371	3,510	3,510	3,510	See Comprehensive IT Schedule
6209-452	HARDWARE	-			500	
TOTAL NON-CAPITAL EXPENSE		3,371	4,510	4,510	5,010	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	639,195	750,000	717,000	650,000	Includes \$650K Streets (pavement) \$80K Stinson/\$100K Culvert M
8209-302	CULVERT MAINTENANCE			148,000	100,000	\$35K Winningkoff/\$80K Stinson \$33K LIT from 301
8209-303	DRAINAGE			90,000	100,000	\$90K Lemontree
8209-420	EQUIPMENT	-	-	-		
8209-421	VEHICLES	-	-	40,000		
8209-433	SIGNS & MARKINGS	19,795	10,000	10,000	10,000	Regulatory Signage
8209-452	HARDWARE & TELECOM	-	-	-		
TOTAL CAPITAL OUTLAY		658,990	760,000	1,005,000	860,000	
TOTAL PUBLIC WORKS - ENGINEERING		909,340	991,534	1,404,601	1,203,633	

11 - GENERAL FUND PUBLIC WORKS - OPERATIONS DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	89,961	112,486	115,780	118,206	
6210-104	SALARIES - NON-EXEMPT PT	19,163	18,720	18,720	18,720	
6210-105	SALARIES - COLA				3,122	2 % COLA
6210-111	OVERTIME		4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	3,068	5,175	5,175	5,175	
6210-113	LONGEVITY	660	815	815	920	
6210-122	TMRS	14,173	17,900	18,346	17,900	Rate decrease from 12.79% to 12.57%
6210-123	GROUP INSURANCE	23,060	30,660	30,660	32,148	Rate increase 2%
6210-127	MEDICARE	1,592	2,012	2,060	2,631	
6210-129	LT DISABILITY	331	337	337	337	
TOTAL PERSONNEL SERVICES		152,008	192,605	196,393	203,659	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	244	550	550	550	
6210-204	FOOD/BEVERAGE	724	800	800	800	
6210-206	FUEL & LUBRICANTS	5,078	11,000	11,000	11,000	
6210-208	MINOR APPARATUS	256	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	7,032	9,560	9,560	9,560	See Detail Listing
6210-210	COMPUTER SUPPLIES	119	250	250	250	
6210-211	MEDICAL SUPPLIES	-	250	250	250	
6210-214	CLEANING SUPPLIES	99	1,000	1,000	1,500	
6210-223	SAND/DIRT	600	1,500	1,500	1,500	
6210-224	ASPHALT/BASE/CONC/CULVERT	23,797	32,000	32,000	32,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		37,949	61,910	61,910	62,410	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	11,873	7,500	7,500	7,500	See Detail Listing
6210-232	VEHICLE MAINTENANCE	10,631	4,200	4,200	5,750	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	8,905	9,450	9,450	9,450	See Detail Listing
6210-234	WASTE DISPOSAL	2,286	4,000	4,000	4,000	
6210-298	MAINTENANCE & PARTS - MISC	2,676	3,000	3,000	3,000	
TOTAL MAINTENANCE & REPAIR		36,371	28,150	28,150	29,700	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	340	1,015	1,015	5,500	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	2,000	5,000	5,000	5,000	Surveying Easements
6210-323	CELL PHONE	1,507	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	4,485	6,000	6,000	6,000	
6210-346	EQUIPMENT RENTAL	825	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		9,157	19,515	19,515	24,000	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	325	200	200	200	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		325	200	200	200	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	-	-	-	-	
6210-416	IMPLEMENTS & APPARATUS	-	-	-	-	
6210-420	EQUIPMENT				4,100	SignPost Driver-See Detail Listing
6210-433	SIGNS & MARKINGS	7,711	12,000	12,000	12,000	
TOTAL NON-CAPITAL EXPENSE		7,711	12,000	12,000	16,100	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	188,931	35,000	35,000	13,000	Scag Zero Turn Mower-See Detail Listing
8210-421	VEHICLES	108,610			45,000	2021 Ford F-250 replacement for 2011 Truck with over 98,000 miles
TOTAL CAPITAL OUTLAY		297,541	35,000	35,000	58,000	
TOTAL PUBLIC WORKS		541,062	349,380	353,168	394,069	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6211-103	SALARIES - NON-EXMPT TEMP	19,420	20,160	20,160	20,160	3 seasonal positions
6211-112	WORKERS COMP	600	600	600	600	
6211-127	MEDICARE	282	300	300	300	
TOTAL PERSONNEL SERVICES		20,302	21,060	21,060	21,060	
<u>MAINTENANCE & REPAIR</u>						
6211-231	FACILITIES MAINTENANCE		4,500	4,500	4,500	
6211-233	EQUIPMENT MAINTENANCE	5,864	4,500	4,500	4,500	Small Landscaping Equipment
TOTAL MAINTENANCE & REPAIR		5,864	9,000	9,000	9,000	
<u>PURCHASED SERVICES</u>						
6211-322	CONTRACTS	53,095	57,500	57,500	74,500	See Detail Listing - includes \$13K cleaning for park restrooms (3 locations twice per week)
6211-331	UTILITIES, ELECTRIC	1,651	2,000	2,000	2,000	
6211-333	UTILITIES, WATER	13,286	10,000	10,000	10,000	
TOTAL PURCHASED SERVICES		68,032	69,500	69,500	86,500	
<u>SPECIAL EVENTS</u>						
6211-444	FOUNDERS DAY	28	30,000	30,000	30,000	
6211-445	SERVICE TREE PROGRAM	2,663	4,000	4,000	7,000	Increase costs for Trees
6211-446	KEEP LUCAS BEAUTIFUL	595	4,550	4,550	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	10,325	10,000	10,000	10,000	
6211-448	PARK EVENTS	7,250	15,000	15,000	15,000	See Detail Listing
TOTAL SPECIAL EVENTS		20,861	63,550	63,550	67,000	
<u>NON-CAPITAL OUTLAY</u>						
6211-417	PARK IMPROVEMENTS	16,424	50,000	50,000	30,000	Parks Drainage & Beautification
6211-418	PARK IMPROVEMENTS- USACE	-			-	
TOTAL NON- CAPITAL OUTLAY		16,424	50,000	50,000	30,000	
<u>CAPITAL OUTLAY</u>						
8211-417	PARK IMPROVEMENTS	24,842				
TOTAL CAPITAL OUTLAY		24,842	-	-	-	
TOTAL PARKS		156,325	213,110	213,110	213,560	

11 - GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	49,106	49,173	52,372	56,727	Development Services Director split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	177,978	221,000	222,829	224,420	
6212-105	SALARIES - COLA				6,411	2 % COLA
6212-111	OVERTIME	7,178	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	1,205	2,200	2,200	2,200	
6212-113	LONGEVITY PAY	1,418	1,420	1,454	1,682	
6212-122	TMRS	30,879	36,500	37,181	37,000	Rate decrease from 12.79% to 12.57%
6212-123	GROUP INSURANCE	35,510	46,440	46,406	48,222	Rate increase 2%
6212-127	MEDICARE	3,366	4,101	4,174	4,300	
6212-129	LT DISABILITY	812	810	810	850	
6212-131	UNEMPLOYMENT					
TOTAL PERSONNEL SERVICES		307,452	372,844	378,626	393,012	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	2,004	5,500	5,500	5,500	
6212-203	SUBSCRIPTIONS	-	350	350	350	
6212-204	FOOD/BEVERAGE	-	500	500	600	
6212-205	LOGO/UNIFORM ALLOWANCE	2,162	2,400	2,400	2,600	
6212-206	FUEL & LUBRICANTS	5,136	5,200	5,200	5,500	
6212-210	COMPUTER SUPPLIES	-	250	250	250	
TOTAL MATERIALS & SUPPLIES		9,302	14,200	14,200	14,800	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	2,926	9,100	9,100	6,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		2,926	9,100	9,100	6,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	1,797	12,574	12,574	12,674	See Comprehensive IT Schedule Energov \$10,579/Incode \$2,095
6212-307	TRAINING & TRAVEL	2,569	5,959	5,959	13,109	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	3,350	12,600	12,600	14,600	See Detail Listing
6212-313	MAINTENANCE AGREEMENTS	-	100	100	100	
6212-323	CELL PHONE	2,683	3,200	3,200	3,200	
TOTAL PURCHASED SERVICES		10,399	34,433	34,433	43,683	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	468	2,949	2,949	3,089	See Detail Listing
6212-450	COMPUTER HARDWARE	127	-	5,150		
6212-451	SOFTWARE, BOOKS & CD'S	1,500	1,600	1,600	1,600	See Comprehensive IT Schedule
6212-452	STORM WATER MGMT EXPENSE	1,281	8,500	8,500	8,500	Includes \$6K supplies/eqp for two cleanup events/\$2.5K Education exp
TOTAL GENERAL & ADMINISTRATION SERVICES		3,376	13,049	18,199	13,189	
CAPITAL OUTLAY						
8212-420	EQUIPMENT					
8212-451	COMPUTER SOFTWARE	10,447		40,953		
8212-452	COMPUTERS					
8212-421	VEHICLES	-				
TOTAL CAPITAL OUTLAY		10,447	-	40,953	-	
TOTAL DEVELOPMENT SERVICES		343,902	443,626	495,511	470,984	

11 - GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	260,396	260,713	281,302	309,364	
6300-102	SALARIES - NON EXEMPT FF/EMS	747,579	772,604	821,637	1,060,266	Includes 3 new FF/Paramedic positions
6300-103	SAL - NON EXEMPT TEMP	-	9,620	9,620	3,600	See Detail Listing
6300-105	SALARIES - COLA				31,550	2 % COLA
6300-106	CERTIFICATION FEES	6,120	12,000	12,000	15,120	See Detail Listing
6300-110	SAL - MARKET/RETENTION			26,607	63,153	2 % Market/Retention
6300-111	SALARIES - OVERTIME	119,389	124,971	188,258	194,300	See Detail Listing
6300-112	WORKERS' COMPENSATION	44,650	49,500	49,500	49,500	
6300-113	LONGEVITY PAY	2,784	2,500	3,380	4,104	
6300-122	TMRS	139,563	153,000	162,434	199,900	Includes 3 new FF/Paramedic positions Rate decrease from 12.79% to 12.57%
6300-123	GROUP INSURANCE	151,377	165,120	164,240	203,604	Includes 3 new FF/Paramedic positions Rate increase 2%
6300-127	MEDICARE	17,291	17,310	18,317	22,950	
6300-128	OTHER RETIREMENT	16,080	85,500	85,500	20,000	LOSAP
6300-129	LT DISABILITY	3,775	3,100	3,100	4,170	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		1,509,604	1,656,538	1,826,495	2,182,181	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	1,714	2,100	2,100	2,100	
6300-202	POSTAGE	363	375	375	375	
6300-203	SUBSCRIPTIONS	-	55	55		
6300-204	FOOD/BEVERAGE	5,338	6,050	6,050	5,550	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	22,218	18,850	18,850	20,550	See Detail Listing
6300-206	FUEL & LUBRICANTS	14,374	18,600	18,600	18,600	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,064	1,700	1,700	1,700	
6300-208	MINOR APPARATUS	7,684	8,175	8,175	9,315	See Detail Listing
6300-209	PROTECTIVE CLOTHING	27,773	23,020	15,520	35,640	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,044	1,200	1,200	1,720	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	25,555	29,313	29,313	32,200	See Detail Listing
6300-214	SUPPLIES - FD	3,944	4,220	4,220	8,055	See Detail Listing
6300-215	DISPOSABLE MATERIALS	4,672	6,650	6,650	5,850	See Detail Listing
6300-227	PREVENTION ACTIVITIES	2,989	5,650	5,650	5,650	See Detail Listing
TOTAL MATERIALS & SUPPLIES		118,732	125,958	118,458	147,305	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	13,394	13,900	23,900	22,100	See Detail Listing
6300-232	VEHICLE MAINTENANCE	35,352	27,369	27,369	37,229	See Detail Listing
6300-233	EQUIPMENT MAINT	10,975	12,600	12,600	12,900	See Detail Listing
TOTAL MAINTENANCE & REPAIR		59,721	53,869	63,869	72,229	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	60,585	72,300	72,300	78,000	See Detail Listing
6300-302.1	LISD GAME COVERAGE	3,185	6,210	6,210	6,210	See Detail Listing
6300-303	TELEPHONE	4,632	3,700	3,700	5,160	
6300-304	INTERNET	5,225	6,600	6,600	6,600	
6300-307	TRAINING & TRAVEL	20,648	28,778	25,478	46,514	See Detail Listing
6300-309	PROFESSIONAL SERVICES	103,934	120,562	106,062	143,731	See Detail Listing and Comprehensive IT Schedule -\$14,323
6300-310	SCBA	24,813	26,590	34,090	36,350	See Detail Listing
6300-312	PARAMEDIC SCHOOL	-	1,000	1,000	1,200	Jesse Allen Paramedic School
6300-313	MAINTENANCE AGREEMENTS	15,360	16,795	16,795	16,705	See Detail Listing and Comprehensive IT Schedule - \$12,660
6300-316	911 DISPATCH	78,990	79,939	79,939	83,500	Wylie Dispatch
6300-323	CELL PHONE	9,969	9,090	9,090	10,000	See Detail Listing
6300-325	LIABILITY INSURANCE	17,493	20,000	20,000	22,000	Increase in rates
6300-331	UTILITIES, ELECTRIC	22,761	27,000	27,000	27,000	
6300-333	UTILITIES, WATER	4,679	4,750	4,750	4,750	
6300-337	PAGER SERVICE	625	700	700	700	Active 911 notification of emergencies
6300-346	EQUIPMENT RENTAL	396	450	450	470	
TOTAL PURCHASED SERVICES		373,295	424,464	414,164	488,890	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	2,254	4,000	4,000	4,000	See Detail Listing
6300-443	DUES/LICENSES	6,519	5,899	5,899	7,055	See Detail Listing
6300-445	CHILD SAFETY			10,995		FY 20-21 Fire Education House
6300-447	EMERGENCY MANAGEMENT SERV	12,563	8,239	8,239	8,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	24	1,500	1,500	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	4,244	3,300	3,300	3,500	See Detail Listing and Comprehensive IT Schedule - \$1,600
TOTAL GENERAL & ADMINISTRATIVE SERVICES		25,604	22,938	33,933	24,194	
NON-CAPITALIZED EXPENSE						
6300-420	EQUIPMENT	-	8,475	8,475	7,500	See Detail Listing - Night Vision goggles for water rescue training/Fitness equip.
6300-452	HARDWARE & TELECOM	19,418	850	10,650	12,150	See Detail Listing and Comprehensive IT Schedule - \$11,100
TOTAL NON-CAPITALIZED EXPENSE		19,418	9,325	19,125	19,650	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	45,141				
8300-411	FURNITURE & FIXTURES	-	-	-	-	
8300-416	IMPLEMENTS & APPARATUS	-	-	-	-	
8300-420	EQUIPMENT	-	-	-	50,000	See Detail Listing - LifePak Replacement
8300-421	VEHICLES	-	-	120,000	80,600	2021 Chevy Tahoe replacement vehicle FY 20/21 Water Rescue Boat
8300-452	HARDWARE & TELECOM	-	-	8,000	31,000	See Detail Listing and Comprehensive IT Schedule - \$11,000
TOTAL CAPITAL OUTLAY		45,141	-	128,000	161,600	
TOTAL FIRE		2,151,515	2,293,092	2,604,044	3,096,049	

11 -GENERAL FUND		2019-2020	2020-2021	2020-2021	2021-2022	
GENERAL ADMINISTRATION - NON-DEPARTMENTAL EXPENDITURES		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6999-110	PERFORMANCE/INCENTIVE	-	-	-	50,455	2% Merit
TOTAL PERSONNEL SERVICES		-	-	-	50,455	
MAINT & SUPPLIES						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	23,886	26,800	36,800	28,800	Includes \$300 Security Monitoring Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		25,386	28,300	38,300	30,300	
PURCHASED SERVICES						
6999-303	TELEPHONE	9,946	11,500	11,500	12,000	
6999-305	IT SUPPORT/MAINT	72,292	72,292	72,292	72,292	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	16,004	17,484	17,484	17,484	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	16,747	18,300	18,300	18,300	
6999-309	PROFESSIONAL SERVICES	60,845	4,660	5,860	4,560	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	69,231	100,000	90,000	100,000	
6999-326	LAW ENFORCEMENT	214,403	250,000	250,000	250,000	
6999-323	STREAKER RESTORATION	6,776	-	30,800	10,000	
6999-331	ELECTRICITY	7,244	8,400	8,400	8,400	
6999-333	WATER	847	600	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	35,000	
TOTAL PURCHASED SERVICES		508,335	518,236	540,836	529,236	
NON-CAPITAL EXPENSE						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	10,025	5,900	5,900	7,500	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	5,750	5,000	5,000	11,600	See Comprehensive IT Schedule
6999-499	COVID-19 EXPENSES	314,761	-	17,711	-	
TOTAL NON-CAPITALIZED EXPENSE		330,536	10,900	28,611	19,100	
CAPITAL OUTLAY						
8999-200	BUILDING IMPROVEMENTS	-	-	-	-	
8999-420	EQUIPMENT	-	-	-	-	
8999-421	VEHICLE	-	-	-	-	
8999-452	HARDWARE, TELECOM	-	-	-	11,000	See Comprehensive IT Schedule City Hall Server
TOTAL CAPITAL OUTLAY		-	-	-	11,000	
TOTAL NON-DEPARTMENTAL		864,257	557,436	607,747	640,091	
OTHER FINANCING SOURCES(USES)						
6999-998	TRANSFER OUT TO CAPITAL FUND	1,276,040	-	2,790,434	-	Restricted Reserves and Impact Fees for Capital Projects
TOTAL FINANCING SOURCES (USES)		1,276,040	-	2,790,434	-	

21 - CAPITAL IMPROVEMENTS

REVENUES	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
<u>FEES & SERVICE CHARGES</u>					
4404 INTERGOV/3RD PARTY REV	-	-	4,182,590	-	50 % of Collin County Funding West Lucas Rd Remaining 30 days after bids for construction
TOTAL FEES & SERVICE CHARGES	-	-	4,182,590	-	
<u>MISCELLANEOUS REVENUE</u>					
4911 INTEREST INCOME	122,712	60,000	7,700	6,000	Adjust for trend
4914 INSURANCE PROCEEDS	-	-	-	-	
TOTAL MISCELLANEOUS REV	122,712	60,000	7,700	6,000	
TOTAL OPERATING REVENUE	122,712	60,000	4,190,290	6,000	
<u>OTHER FINANCIAL SOURCES (USES)</u>					
4800 BOND PROCEEDS	7,215,000	-	-	-	
4810 BOND ISSUE PREMIUM	488,693	-	-	-	
4996 TRANSFER IN FROM GF RESTRICTED RESERVES	1,276,040	-	2,790,434	-	Restricted Reserves and Impact Fees for Cap. Projects
TOTAL OTHER FIN. SOURCES (USES)	8,979,733	-	2,790,434	-	

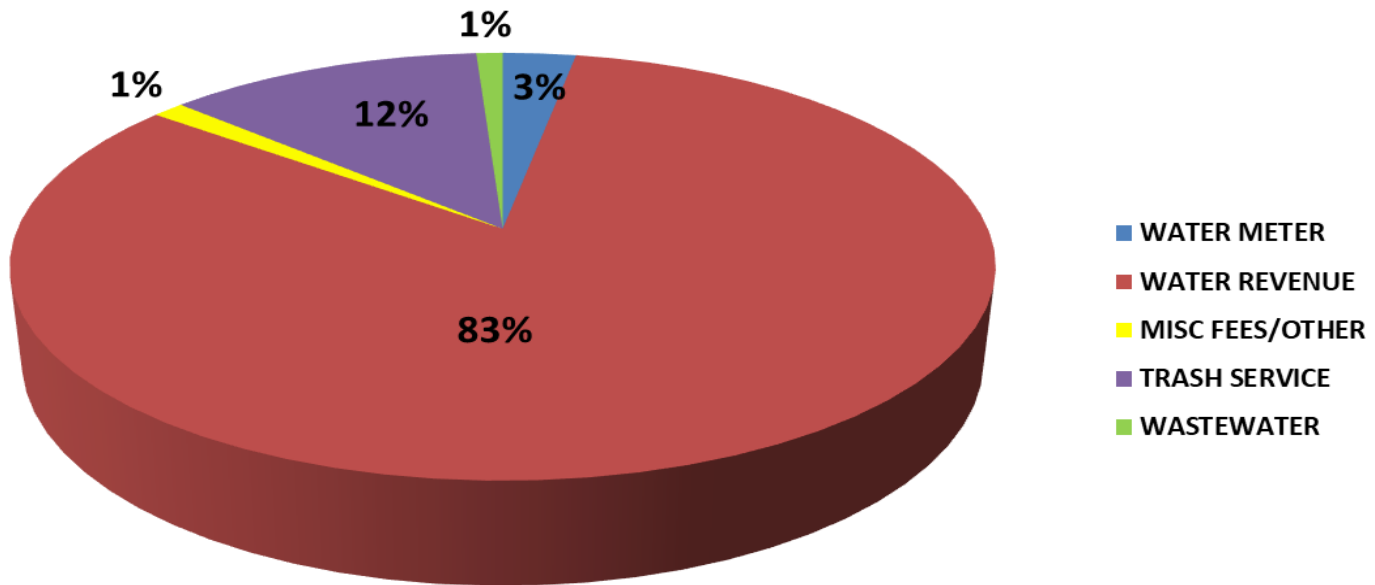
21 - CAPITAL IMPROVEMENTS		2019-2020	2020-2021	2020-2021	2021-2022	
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET**	DESCRIPTION
CAPITAL OUTLAY						
7900-298	BOND ISSUE COSTS	-	-	-	-	
8210-490-104	WATER METER REPLACEMENT	127,093	-	-	-	
8210-490-120	PARKER R 12" WATER LINE PHASE ONE	26,831	-	-	-	
8210-490-124	PROJ MGMT 125 -ELEV WATER TWR	-	-	17,487	-	
8210-490-125	ELEVATED WATER TOWER	-	-	1,149,711	-	
8210-490-127	SCADA SYSTEM PROJECT	-	-	90,918	-	
8210-490-128	NORTH PUMP STATION PROJECT	-	-	1,172,441	-	
8210-490-129	BAIT SHOP WATERLINE RELOCATION	-	-	107,875	-	
8210-491-123	WINNINGKOFF ROAD REVERSE CURVE	11,721	-	-	-	
8210-491-124	STINSON RD W LUCAS INTERSECTION	78,763	-	-	-	
8210-491-126	COUNTRY CLUB RD/ESTATES PKWY INTERSECTION	1,443	-	-	-	
8210-491-127	WINNINGKOFF RD(REVERSE C TO SNIDER LN)	31,935	-	2,074,581	-	
8210-491-128	STINSON RD (PARKER RD TO BRISTOL PARK)	1,552,006	-	-	-	
8210-491-129	BLONDY JHUNE RD (WEST BRIDGE TO WINNINGK)	2,094,960	-	-	-	
8210-491-130	PARKER RD-CIMARRON TRAIL TURN LANE	116,301	-	-	-	
8210-491-131	PROJ MGMT 127 - WINNINGKOFF RD	139,503	-	70,853	-	
8210-491-132	PROJ MGMT 128 - STINSON RD	131,712	-	-	-	
8210-491-133	PROJ MGMT 129 - BLONDY JHUNE RD	-	-	-	-	
8210-491-134	STISON RD / MUDDY CREEK BRIDGE	-	-	527,038	-	
8210-491-135	SNIDER LANE/WHITE ROCK CREEK BRIDGE	-	-	421,143	-	
8210-491-136	WEST LUCAS RD PROJECT	-	4,184,820	4,184,820	-	
8210-491-500	BROCKDALE RD REHABILITATION	2,188	-	645,000	-	
TOTAL CAPITAL OUTLAY		4,314,456	4,184,820	10,461,867	-	
TOTAL PUBLIC WORKS		4,314,456	4,184,820	10,461,867	0	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2020-2021 will be brought to Council for reallocation after the completion of the FY 2020-2021 audit to properly reflect outstanding budget balances to carry forward for FY 2021-2022.

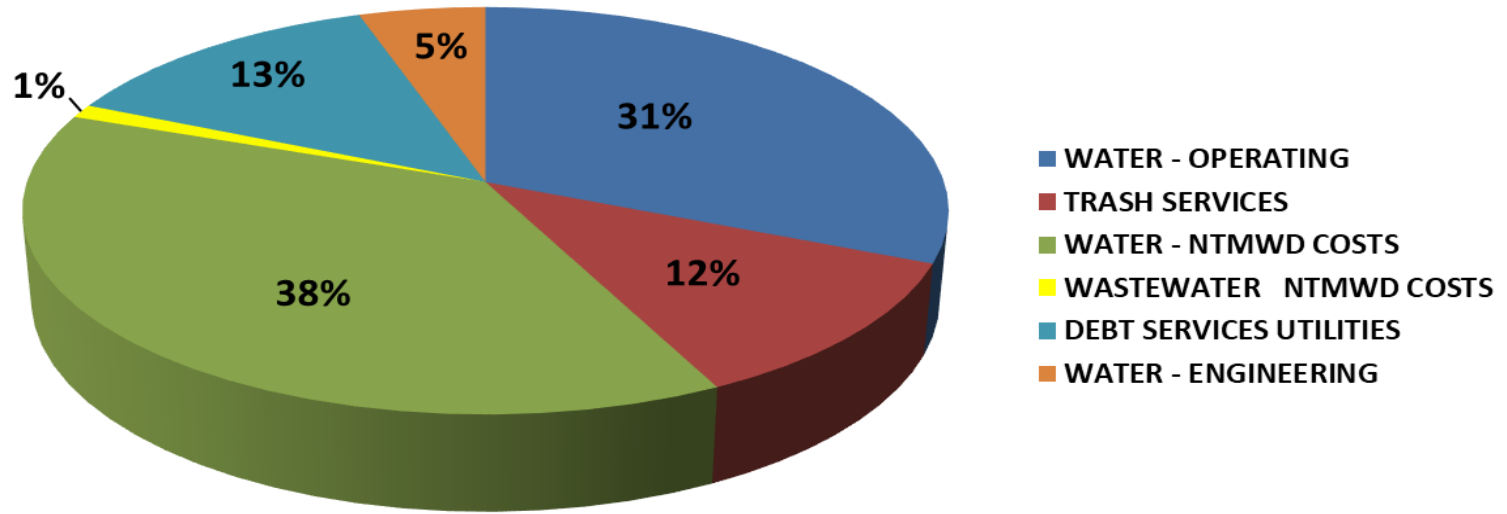
Water Fund Revenue FY 21/22

Total \$ 5,270,661



Water Fund Expenditures FY 21/22

Total \$ 5,052,077



51 - WATER UTILITIES FUND

REVENUES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
FEES & SERVICE CHARGES						
4461	WATER REVENUE	4,601,629	4,099,624	4,099,624	4,353,461	Adj for new rates
4462	WATER TAPS & BORES	-			3,000	
4463	PENALTY & INTEREST	34,325	35,000	35,000	35,000	
4467	WATER METER	126,867	140,000	140,000	150,000	
4468	WATER METER REPAIRS	6,025	9,000	9,000	6,000	
4469	WASTEWATER FEES	79,475	51,230	51,230	54,000	
4470	REREAD/CHARTING	250	100	100	100	
4478	TRASH SERVICE	640,979	635,000	635,000	648,000	Customer increase
4497	FH METER RENTAL INC	4,364	200	1,550	3,500	
4498	MISC. FEE AND CHARGES	-	-	-	-	
4499	WATER LINES/FEES DEVEL	-	-	-	-	
TOTAL FEES & SERVICE CHARGES		5,493,914	4,970,154	4,971,504	5,253,061	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	114,429	36,000	10,000	7,200	
4912	RETURN CHECK CHARGE	475	400	400	400	
4913	NTMWD REFUND	11,552	10,000	10,000	10,000	
4914	INSURANCE CLAIM REIMB	-	-	8,671	-	
4915	MISC REV -SALES TAX DISC	229				
4992	SALE OF ASSETS	-	-	-	-	
4996	WF RESERVE FUNDING (USE OF)	-	-	104,888		
TOTAL MISCELLANEOUS REVENUE		126,685	46,400	133,959	17,600	
TOTAL OPERATING REVENUE		5,620,599	5,016,554	5,105,463	5,270,661	

51 - WATER FUND- Public Works

		2019-2020	2020-2021	2020-2021	2021-2022	
		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6400-101	SALARIES - EXEMPT	182,368	182,501	186,945	193,453	City Manager, Finance Director, Development Services Director Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	258,545	258,000	268,600	278,605	
6400-105	SALARIES - COLA				10,765	2 % COLA
6400-106	CERTIFICATION FEES	3,910	6,300	6,300	6,300	
6400-110	PERFORMANCE/INCENTIVE PAY	-	-	-	12,698	2% Merit
6400-111	OVERTIME	24,781	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	9,440	10,700	10,700	10,700	
6400-113	LONGEVITY PAY	2,402	2,800	2,800	3,138	
6400-122	TMRS	59,032	65,000	67,038	68,000	Rate decrease from 12.79% to 12.57%
6400-123	GROUP INSURANCE	75,448	77,400	77,400	80,370	Rate increase 2%
6400-127	MEDICARE	6,666	7,300	7,518	7,700	
6400-129	LT DISABILITY	1,617	1,321	1,321	1,425	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		626,609	665,448	682,748	727,280	
MATERIALS & SUPPLIES						
6400-201	OFFICE SUPPLIES	976	800	800	800	
6400-202	POSTAGE	-	2,000	2,000	2,000	
6400-204	FOOD/BEVERAGE	184	800	800	800	
6400-206	FUEL & LUBRICANTS	9,532	15,500	15,500	15,500	
6400-208	MINOR APPARATUS	928	1,500	1,500	2,700	Small tools/generator
6400-209	PROTEC CLOTHING/UNIFORMS	6,663	8,775	8,775	8,775	See Detail Listing
6400-210	COMPUTER SUPPLIES	120	300	300	450	
6400-211	MEDICAL SUPPLIES	-	250	250	250	
6400-212	CHEMICALS	2,919	6,000	6,000	6,000	Water Testing Materials
6400-222	OTHER SUPPLIES	-	-	-	-	
6400-223	SAND/DIRT	-	1,000	1,000	2,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	2,828	4,500	4,500	6,500	
TOTAL MATERIALS & SUPPLIES		24,150	41,425	41,425	45,775	
MAINTENANCE & REPAIR						
6400-230	REPAIRS & MAINT. - EQUIP.	1,565	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	1,765	3,000	3,000	4,500	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	5,157	6,450	6,450	7,550	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	82,727	163,000	163,000	263,000	See Detail Listing - Includes \$100K for Valve and Hydrant Maintenance
TOTAL MAINTENANCE & REPAIR		91,214	174,950	174,950	277,550	
PURCHASED SERVICES:						
6400-237	TRASH SERVICES	557,445	564,000	564,000	576,000	Increase in customer count
6400-302	AUDITING & ACCOUNTING	10,113	12,500	12,500	13,000	Split 50/50 with General Fund
6400-303	TELEPHONE	6,459	7,200	7,200	7,200	
6400-304	UB PROCESSING	25,623	26,000	26,000	27,000	
6400-305	SOFTWARE SUPPORT/MAINT	28,496	28,000	28,000	29,400	\$14.4 Incode annual maint/\$15 online bill pay (increase in customer transactions)
6400-306	METER SOFTWARE/HARDWARE M	-	6,180	6,180	6,180	Neptune software and hardware maintenance
6400-307	TRAINING & TRAVEL	1,517	7,097	7,097	7,718	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	20,061	24,000	24,000	46,600	See Detail Listing - incl \$18K Water Rate Study
6400-310	LEGAL SERVICES	13,264	-	900	900	
6400-313	MAINTENANCE AGREEMENTS	5,255	6,000	6,000	6,160	Konica Copier/Split with water fund
6400-315	WATER - NTMWD	1,910,914	1,910,914	1,910,914	1,910,914	No price change
6400-316	WASTEWATER NTMWD	63,755	54,000	54,000	54,000	
6400-323	CELL PHONE	5,261	6,000	6,000	8,700	Coverage added for three Ipads needed for meter reading (replaces toughbooks)
6400-325	LIABILITY INSURANCE	17,668	20,200	20,200	22,000	Increase in rates
6400-331	ELECTRICITY	64,144	75,000	75,000	75,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		2,729,975	2,751,091	2,751,991	2,794,772	
GENERAL & ADMIN SERVICES/TRANSFERS						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	294,703	267,096	266,528	277,789	

51 - WATER FUND- Public Works

DEPARTMENTAL EXPENDITURES	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
TOTAL GENERAL & ADMIN SERVICES/TRANSF	294,703	267,429	266,861	278,122	
NON-CAPITAL EXPENSE					
6400-411 FURNITURE	-	-	-	-	
6400-416 IMPLEMENTS & APPARATUS					
6400-420 EQUIPMENT - WATER	798				
6400-452 COMPUTER HARDWARE	12,249	-			
TOTAL NON-CAPITAL EXPENSE	13,047	-	-	-	-
CAPITAL OUTLAY					
8400-420 EQUIPMENT - WATER	13,799	-			
8400-452 HARDWARE	-	-	-		
TOTAL CAPITAL OUTLAY	13,799	-	-	-	
TOTAL WATER UTILITIES	3,793,497	3,900,343	3,917,975	4,123,499	

51 - WATER FUND- Engineering

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6409-101	SALARIES - EXEMPT	87,579	87,816	89,255	84,770	City Engineer & Mgmt Analyst positions split 50/50 with General Fund
6400-105	SALARIES - COLA				1,934	2 % COLA
6409-112	WORKERS' COMPENSATION	280	290	290	290	
6409-113	LONGEVITY PAY	234	290	290	48	
6409-122	TMRS	11,169	11,400	11,595	11,000	Rate decrease from 12.79% to 12.57%
6409-123	GROUP INSURANCE	10,004	10,320	10,320	10,716	Rate increase 2%
6409-127	MEDICARE	1,196	1,300	1,321	1,250	
6409-129	LT DISABILITY	335	265	265	265	
6409-133	TELEPHONE ALLOWANCE			300	600	
TOTAL PERSONNEL SERVICES		110,797	111,681	113,636	110,873	
MATERIALS & SUPPLIES						
6409-201	OFFICE SUPPLIES	1,282	1,000	1,000	1,000	\$500 Plotter Ink/Paper/\$500 Other
6409-204	FOOD/BEVERAGE		250	250	250	
6409-208	MINOR APPARATUS	-	500	500	500	
6409-209	PROTEC CLOTHING/UNIFORMS	16	1,020	1,020	1,355	See Detail Listing
6409-210	COMPUTER SUPPLIES		500	500	500	
TOTAL MATERIALS & SUPPLIES		1,298	3,270	3,270	3,605	
MAINTENANCE & REPAIR						
6409-232	VEHICLE MAINTENANCE	-	2,000	2,000	2,000	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	2,000	2,000	2,000	
PURCHASED SERVICES:						
6409-305	SOFTWARE SUPPORT & MAINT	495	550	550	1,050	See Detail Listing- Scada software maint See Comprehensive IT Schedule \$50
6409-307	TRAINING & TRAVEL	-	240	240	1,740	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	20,000	32,800	164,050	132,800	See Detail Listing - incl phase 3 of mapping project (split 50/50 with Water Fund)
6409-323	CELL PHONE	538	1,200	1,200	1,200	
TOTAL PURCHASED SERVICES		21,033	34,790	166,040	136,790	
GENERAL & ADMIN SERVICES/TRANSFERS						
6409-443	DUES/LICENSES	100	675	675	1,075	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		100	675	675	1,075	
NON-CAPITAL EXPENSE						
6409-411	FURNITURE	-	-	-	500	
6409-416	IMPLEMENTS & APPARATUS				500	
6409-452	HARDWARE & TELECOM	2,928	-	-	500	
TOTAL NON-CAPITAL EXPENSE		2,928	-	-	1,500	-
CAPITAL OUTLAY						
8409-452	HARDWARE & TELECOMM					
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL WATER UTILITIES		136,156	152,416	285,621	255,843	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	120,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	39,738	34,531	34,290	29,219	
7900-216	2007 GO REFUNDING- PRINCIPAL	110,000	105,000	105,000	105,000	
7900-217	2007 GO REFUNDING- INTEREST	9,964	5,922	5,922	1,974	
7900-218	2011 CERT OF OBLIG-PRINCIPAL	105,000	115,000	212,754		
7900-219	2011 CERT OF OBLIG-INTEREST	57,950	54,650	1,725		
7900-222	2017 CERT OF OBLIG-PRINCIPAL	115,000	120,000	120,000	120,000	
7900-223	2017 CERT OF OBLIG-INTEREST	79,275	75,750	75,750	72,150	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	50,000	50,000	50,000	50,000	
7900-225	2019 CERT OF OBLIG-INTEREST	46,293	43,793	43,793	41,293	
7900-226	2020 CERT OF OBLIG-PRINCIPAL				95,000	
7900-227	2020 CERT OF OBLIG-INTEREST			24,462	32,500	
7900-298	BOND ISSUE COSTS	600	600	35,997	600	
TOTAL DEBT SERVICE		733,819	730,246	834,693	672,735	
TOTAL DEBT SERVICE		733,819	730,246	834,693	672,735	

59 - DEBT SERVICES FUND

DEPARTMENTAL EXPENDITURES	2019-2020 FISCAL YEAR ACTUAL	2020-2021 ORIGINAL BUDGET	2020-2021 AMENDED BUDGET	2021-2022 FISCAL YEAR BUDGET	DESCRIPTION
---------------------------	------------------------------------	---------------------------------	--------------------------------	------------------------------------	-------------

REVENUES

PROPERTY TAXES

4011	PROPERTY TAXES	1,650,941	1,406,783	1,576,255	1,439,715	FY 20-21 Revenue Adjustment
4012	PROPERTY TAXES-DELINQUENT	98	-	1,164	-	FY 20-21 Revenue Adjustment
4015	PROPERTY TAXES-P&I	7,005	5,000	5,918	5,000	FY 20-21 Revenue Adjustment
4911	INTEREST INCOME	10,941	3,600	2,989	3,000	Lower interest rate trend

TOTAL PROPERTY TAXES		1,668,985	1,415,383	1,586,326	1,447,715	
-----------------------------	--	------------------	------------------	------------------	------------------	--

4996	RESERVE FUNDING (USE OF)		155,467	225,732	147,511	FY 20-21 Revenue Adjustment
------	--------------------------	--	---------	---------	---------	-----------------------------

TOTAL REVENUES		1,668,985	1,570,850	1,812,058	1,595,226	
-----------------------	--	------------------	------------------	------------------	------------------	--

EXPENDITURES

DEBT SERVICE

7900-214	2007 CERT OF OBLIG-PRINCIPAL	90,000	90,000	90,000	90,000	
7900-215	2007 CERT OF OBLIG-INTEREST	30,813	26,988	26,746	23,163	
7900-216	2007 GO REFUNDING- PRINCIPAL	225,000	235,000	235,000	245,000	
7900-217	2007 GO REFUNDING- INTEREST	22,278	13,630	13,630	4,606	
7900-218	2011 CERT OF OBLIG-PRINCIPAL	160,000	165,000	392,793		
7900-219	2011 CERT OF OBLIG-INTEREST	89,700	84,825	2,475		
7900-220	2015 CERT OF OBLIG-PRINCIPAL	120,000	120,000	120,000	125,000	
7900-221	2015 CERT OF OBLIG-INTEREST	43,500	39,900	39,900	36,225	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	230,000	235,000	235,000	245,000	
7900-223	2017 CERT OF OBLIG-INTEREST	158,700	151,725	151,725	144,525	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	90,000	175,000	175,000	260,000	
7900-225	2019 CERT OF OBLIG-INTEREST	239,408	232,783	232,783	221,908	
7900-226	2020 GO REFUNDING-PRINCIPAL				150,000	
7900-227	2020 GO REFUNDING-INTEREST			36,836	48,800	
7900-298	BOND ISSUE COSTS	1,000	1,000	60,170	1,000	

TOTAL DEBT SERVICE		1,500,398	1,570,851	1,812,058	1,595,226	
---------------------------	--	------------------	------------------	------------------	------------------	--

2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 10:02 AM

Taxing Units Other Than School Districts or Water Districts

City of Lucas

972-727-8999

Taxing Unit Name

Phone (area code and number)

665 Country Club Road, Lucas, TX 75002

<https://lucastexas.us>

Taxing Unit's Address, City, State, ZIP Code

Taxing Unit's Website Address

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<p>1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).¹</p>	\$1,493,319,684
<p>2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.²</p>	\$190,639,243
<p>3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$1,302,680,441
<p>4. 2020 total adopted tax rate.</p>	\$0.299795/\$100
<p>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:</p>	\$1,990,981

B. 2020 values resulting from final court decisions:	\$1,843,381
C. 2020 value loss. Subtract B from A. ³	\$147,600
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$3,344,738
B. 2020 disputed value:	\$520,441
C. 2020 undisputed value. Subtract B from A. ⁴	\$2,824,297
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$2,971,897
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$1,305,652,338
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$56,102
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$7,080,859
C. Value loss. Add A and B. ⁵	\$7,136,961
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$7,136,961
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$1,298,515,377
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$3,892,884
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$19,641

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$3,912,525
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$1,592,394,967
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$0
E. Total 2021 value. Add A and B, then subtract C and D.	\$1,592,394,967
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$30,202,806
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$30,202,806
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$220,104,885
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$1,402,492,888

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$2,050,447
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$43,799,765
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$45,850,212
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$1,356,642,676
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.288397/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

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:

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.190846/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,305,652,338
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$2,491,785
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$12,013
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$12,013
E. Add Line 30 to 31D.	\$2,503,798
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,356,642,676
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.184558/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

<p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</p>	<p>\$0/\$100</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p>A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p>B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0/\$100</p> <p>\$0/\$100</p>
<p>39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	<p>\$0.184558/\$100</p>
<p>40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.184558</p>
<p>41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	<p>\$0.191017/\$100</p>
<p>D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval</p>	<p>\$0/\$100</p>

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$1,595,227</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$1,595,227</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$154,778
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$1,440,449
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>100.05%</p> <p>102.13%</p> <p>103.79%</p> <p>100.05%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$1,439,729
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,402,492,888
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.102654/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.293671/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

²⁸Tex. Tax Code Section 26.012(10) and 26.04(b)

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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.

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$1,402,492,888
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.288397/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.288397/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.293671/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.293671/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.293671/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ 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).	\$0.293671/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

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.⁴²

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.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.184558/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$1,402,492,888
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.035650
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.102654/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.322862/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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

NOTE: This section will not apply to any taxing units in 2021. It is added to implement Senate Bill 1438 (87th Regular Session) and does not apply to a taxing unit that calculated its voter-approval tax rate in the manner provided for a special taxing unit due to a declared disaster in 2020, as provided for in the recently repealed Tax Code Sections 26.04(c-1) and 26.041(c-1).

In future tax years, 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.

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).

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>- or -If a disaster occurred prior to 2020 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 2020, 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 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>If the taxing unit adopted a tax rate above the 2020 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.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 13 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

78. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
79. Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	N/A
80. 2021 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	N/A

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.288397/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, 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). \$0.293671/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 70. \$0.322862/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Karen Thier

Printed Name of Taxing Unit Representative

sign here Karen Thier

Taxing Unit Representative

7/29/2021

Date