



City of Lucas, Texas

Annual Operating Budget for Fiscal Year 2022–2023

This budget will raise more revenue from property taxes than last year's budget by an amount of \$393,833, which is a 9.76% 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 \$222,124.

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

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

AGAINST:

PRESENT and not voting:

ABSENT: Jim Olk

Property Tax Rate Comparison	2022–2023	2021–2022
Proposed property tax rate:	\$0.268016/100	\$0.288397/100
No-new-revenue tax rate:	\$0.255432/100	\$0.288397/100
No-new revenue maintenance & operations tax rate:	\$0.165560/100	\$0.184558/100
Voter-approval tax rate:	\$0.248823/100	\$0.293671/100
Debt rate:	\$0.072195/100	\$0.102654/100

Total debt obligation for City of Lucas secured by property taxes: \$1,360,608



CITY OF LUCAS

Annual Operating Budget Fiscal Year 2022-2023



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

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OPERATING BUDGET

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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

- Building Services
- Code Enforcement
- Facility Maintenance
- Permitting

Fire-Rescue

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

Public Works/Engineering

- Water
- Streets
- Drainage
- CIP
- GIS
- Public Works Operations

	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET
REVENUE SUMMARY				
GENERAL FUND				
PROPERTY TAXES	2,797,218	2,850,032	2,925,353	3,526,440
OTHER TAXES	1,899,336	1,801,200	2,158,015	2,168,642
FINES & FORFEITURES	1,430	1,430	672	91
LICENSES & PERMITS	855,059	599,370	696,132	660,860
FIRE DEPARTMENT REVENUE	1,054,296	1,011,330	1,140,484	1,181,462
FEES & SERVICE CHARGES	13,021	72,800	32,706	46,800
MISCELLANEOUS REVENUES	726,111	564,989	564,014	432,735
GF RESERVE FUNDING (USE OF)	(215,000)	50,000	1,144,712	250,000
TOTAL GENERAL FUND REVENUE	7,131,470	6,951,151	8,662,088	8,267,030
WATER UTILITIES FUND				
FEES & SERVICE CHARGES	5,276,530	5,253,061	6,418,450	5,526,295
MISCELLANEOUS REVENUES	71,427	17,600	77,212	17,600
TOTAL WATER UTILITIES FUND REVENUE	5,347,957	5,270,661	6,495,662	5,543,895
DEBT SERVICE FUND				
PROPERTY TAXES/RESERVE FUNDING	1,813,338	1,595,226	1,620,375	1,360,608
TOTAL DEBT SERVICE FUND REVENUE	1,813,338	1,595,226	1,620,375	1,360,608
COMBINED REVENUE OPERATIONS	14,292,765	13,817,038	16,778,125	15,171,533
EXPENDITURES				
GENERAL FUND				
CITY COUNCIL	22,936	33,580	33,580	33,580
CITY SEC	158,603	176,685	232,408	267,127
ADMIN/FINANCE	630,970	697,841	723,459	727,417
DEVELOPMENT SERVICES	420,317	470,984	520,867	511,605
PUBLIC WORKS - ENGINEERING	873,611	1,203,633	2,209,676	1,248,219
PUBLIC WORKS	281,595	394,069	398,442	692,448
PARKS	190,303	213,560	206,760	230,000
FIRE	2,280,639	3,096,049	3,268,230	3,088,888
NON-DEPARTMENTAL	584,148	640,091	868,615	1,466,324
TOTAL GENERAL FUND EXPENDITURES	5,443,124	6,926,492	8,462,037	8,265,608
WATER UTILITIES FUND				
WATER UTILITIES	3,818,249	4,123,499	4,225,105	4,766,550
WATER - ENGINEERING	235,324	255,843	321,191	196,003
TOTAL WATER FUND EXPENDITURES	4,053,574	4,379,342	4,546,296	4,962,553
DEBT SERVICE				
WATER UTILITIES	834,893	672,736	672,681	570,149
GENERAL FUND	1,812,057	1,595,227	1,595,098	1,360,608
TOTAL DEBT SERVICE	2,646,950	2,267,963	2,267,779	1,930,756
TOTAL EXPENDITURES OPERATING	12,143,647	13,573,797	15,276,112	15,158,917
NET REVENUE LESS EXPENDITURES - OPERATING	2,149,118	243,242	1,502,013	12,615

2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET
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SUMMARY BY FUND

GENERAL FUND				
REVENUE	7,131,470	6,951,151	8,662,088	8,267,030
EXPENDITURES	5,443,124	6,926,492	8,462,037	8,265,608
NET REVENUE LESS EXPENDITURES	1,688,346	24,659	200,051	1,422
WATER UTILITIES FUND				
REVENUE	5,347,957	5,270,661	6,495,662	5,543,895
EXPENDITURES	4,053,574	4,379,342	4,546,296	4,962,553
DEBT SERVICE	834,893	672,736	672,681	570,149
NET REVENUE LESS EXPENDITURES	459,490	218,583	1,276,685	11,193
DEBT SERVICE FUND-GENERAL				
REVENUE	1,813,338	1,595,226	1,620,375	1,360,608
EXPENDITURES	1,812,057	1,595,226	1,595,098	1,360,608
NET REVENUE LESS EXPENDITURES	1,281	-	25,277	-
NET REVENUE LESS EXPENDITURES - OPERATING	2,149,118	243,242	1,502,013	12,615

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
	9,285,496	1,178,589	5,919,500	-	127,600	1,359,253	17,870,438
PROPERTY TAXES	3,526,440	1,192,849					4,719,289
OTHER TAXES	2,168,642						2,168,642
FINES & FORFEITURES	91						91
LICENSES & PERMITS	660,860						660,860
FIRE DEPARTMENT REVENUE	1,181,462						1,181,462
FEES & SERVICE CHARGES	46,800						46,800
MISCELLANEOUS REVENUES	432,735		6,000	-			438,735
IMPACT FEE REVENUE (11-4500)						404,400	404,400
TRANSFER IN CAPTIAL OUTLAY RESERVE	250,000		-				250,000
TOTAL REVENUES	8,267,030	1,192,849	6,000	-	-	404,400	9,870,279
EXPENDITURES							
CITY COUNCIL	33,580						33,580
CITY SEC	267,127						267,127
ADMIN/FINANCE	727,417						727,417
DEVELOPMENT SERVICES	511,605						511,605
PUBLIC WORKS	692,448						692,448
PUBLIC WORKS - ENGINEERING	1,248,219						1,248,219
PARKS	230,000						230,000
FIRE	3,088,888						3,088,888
NON-DEPARTMENTAL	1,466,324						1,466,324
DEBT SERVICE PRINCIPAL		920,000					920,000
DEBT SERVICE INTEREST/BOND EXP		440,608					440,608
BROCKDALE ROAD MAINT.						-	-
CAPITAL ROADWAY PROJECTS						-	-
TOTAL EXPENDITURES	8,265,608	1,360,608	-	-	-	-	9,626,216
NET CHANGE IN FUND BALANCE	1,422	(167,759)	6,000	-	-	404,400	244,064
ENDING FUND BALANCE	9,286,918	1,010,830	5,925,500	-	127,600	1,763,653	18,114,502
MINUS RESTRICTIONS AND TRANSFERS							
IMPACT FEES						(1,763,653)	(1,763,653)
BROCKDALE ROAD IMPROVEMENTS							-
RESTRICTED FOR CAPITAL - GENERAL FUND							-
DEBT SERVICE PAYMENTS		(1,010,830)					(1,010,830)
3RD PARTY (DEVELOPER) IMPACT FEES RESTRICTED (LOGAN FORD/5 OAKS)					(127,600)		(127,600)
CAPITAL IMPROVEMENT PROJECTS			(5,925,500)				(5,925,500)
UNASSIGNED FUND BALANCE	9,286,918	-	-	-	-	-	9,286,918
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	9,286,918	-	-	-	-	-	9,286,918
AMOUNT IN DAYS OPERATING COST	404						404
AMOUNT IN MONTHS OPERATING COST	13.5						13.5
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN GENERAL FUND)	(4,132,804)						(4,132,804)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	5,154,114	-	-	-	-	-	5,154,114
AMOUNT IN DAYS OPERATING COST	224						224
AMOUNT IN MONTHS OPERATING COST	7.5						7.5

FUND SUMMARIES - PROPRIETARY

COMBINED SUMMARY OF REVENUES AND EXPENDITURES AND CHANGES IN FUND BALANCE

	WATER	CAPITAL IMPROVEMENTS	IMPACT /DEVELOP FEES	TOTAL PROPRIETARY
BEGINNING BALANCE RESTRICTED/UNRESTRICTED	\$ 7,364,656	1,473,025	-	8,837,681
WATER REVENUE	4,601,061			4,601,061
WASTE WATER REVENUE	66,000			66,000
TRASH REVENUE	859,234			859,234
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	5,543,895	250,000	250,000	6,043,895
EXPENDITURES				
WATER	3,970,690			3,970,690
TRASH	747,160			747,160
WASTEWATER	48,700			48,700
DEBT SERVICE PRINCIPAL	410,000			410,000
DEBT SERVICE INTEREST/BOND EXP	160,149			160,149
WATER - ENGINEERING	196,003			196,003
TRANSFER OUT TO FUND WATER PROJECT		-		-
TRANSFER OUT TO FUND WATER PROJECT			250,000	250,000
CAPITAL PROJECTS WF				-
TOTAL EXPENDITURES	5,532,702	-	250,000	5,782,702
NET CHANGE IN BALANCE	11,193	250,000	-	261,193
ENDING BALANCE	7,375,849	1,723,025	-	9,098,874
MINUS RESTRICTED FOR:				
CAPITAL IMPROVEMENTS - PROJECTS		(1,723,025)		(1,723,025)
TRSF TO CAPITAL FROM RESERVES APPROVED WITH 2017 CO FUNDING	(63,483)			(63,483)
UNASSIGNED FUND BALANCE	7,312,366	-	-	7,312,366
TOTAL AMOUNT OF RESERVES PRIOR TO GASB 54 REQUIREMENT	7,312,366	-	-	7,312,366
AMOUNT IN DAYS OPERATING COST	514			514
AMOUNT IN MONTHS OPERATING COST	17.1			17.1
RESERVES FOR GASB 54 FUND BALANCE POLICY (50% OF CURRENT YR EXPENDITURES IN WATER FUND)	(2,561,351)			(2,561,351)
TOTAL RESERVES AFTER GASB 54 REQUIREMENTS	4,751,015	-	-	4,751,015
AMOUNT IN DAYS OPERATING COST	334			334
AMOUNT IN MONTHS OPERATING COST	11.1			11.1

CAPITAL FUND SUMMARY

CAPITAL WATER PROJECTS:

TOTAL WF PROJECTS FY 21/22	0
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PROJECT FUNDING - WATER:

TOTAL WATER PROJECT FUNDING	0
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CAPITAL ROADWAY AND GF PROJECTS:

WEST LUCAS ROAD PROJECT (21-8210-491-136)	0
TOTAL GF PROJECTS FY 22/23**	0

PROJECT FUNDING - GENERAL FUND:

TOTAL GENERAL FUND PROJECT FUNDING	0
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TOTAL CAPITAL PROJECTS FY 22/23**	0
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****NOTE:**

Ongoing Capital Project Budget Balances from FY 2021-2022 will be brought to Council for reallocation after the completion of the FY 2021-2022 audit to properly reflect outstanding budget balances to carry forward for FY 2022-2023.

	2020-2021 ACTUAL	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET
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Impact/Development Fee Summary

GENERAL FUND:

Beginning Balance General Fund (Restricted)	2,501,330	1,417,318	1,486,853
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Revenue

Roadway Impact Fees(11-4500)	459,118	470,000	400,000
Roadway Fees Improv Brockdale(11-4989)	153,999	61,562	4,400
Contrib. Roadway Maint. Brockdale(11-4990)	-	-	-
Total Revenues	613,117	531,562	404,400

Expenditures

Capital Projects Roadways	1,157,602	400,465	-
Brockdale Road Rehabilitation	539,527	61,562	-
Brockdale Road Maint.	-	-	-
Total Expenditures	1,697,129	462,027	-
Total General Fund Restricted Impact Fees & 3rd Party	1,417,318	1,486,853	1,891,253

Restricted for Devel Logan Ford/Five Oaks/Lakeview Downs	127,600	127,600	127,600
Restricted for Brockdale Road Maint.	-	-	-
Restricted for Brockdale Capital Improvements	-	-	-
Total 3rd Party Restricted	127,600	127,600	127,600
General Fund Ending Bal Impact Fees (Restricted for Roads)	1,289,718	1,359,253	1,763,653
Total General Fund Restricted Impact Fees & 3rd Party	1,417,318	1,486,853	1,891,253

WATER FUND:

Beginning Balance - Water Fund	(5,646,196)	(5,646,196)	
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Revenue

Water Impact Fees (51-4500)	385,448	250,000	250,000
Total Revenues	385,448	250,000	250,000

Expenditures

Capital Projects- Water	-	-	-
Total Expenditures	-	-	-

Revenues less Expenditures	385,448	250,000	250,000
Water Fund ending balance to apply toward impact fees	(5,646,196)	(5,396,196)	250,000

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 **.268016** for 2022. This tax rate is the "De Minimis" 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
2022	0.195821	0.072195	0.268016

Projected

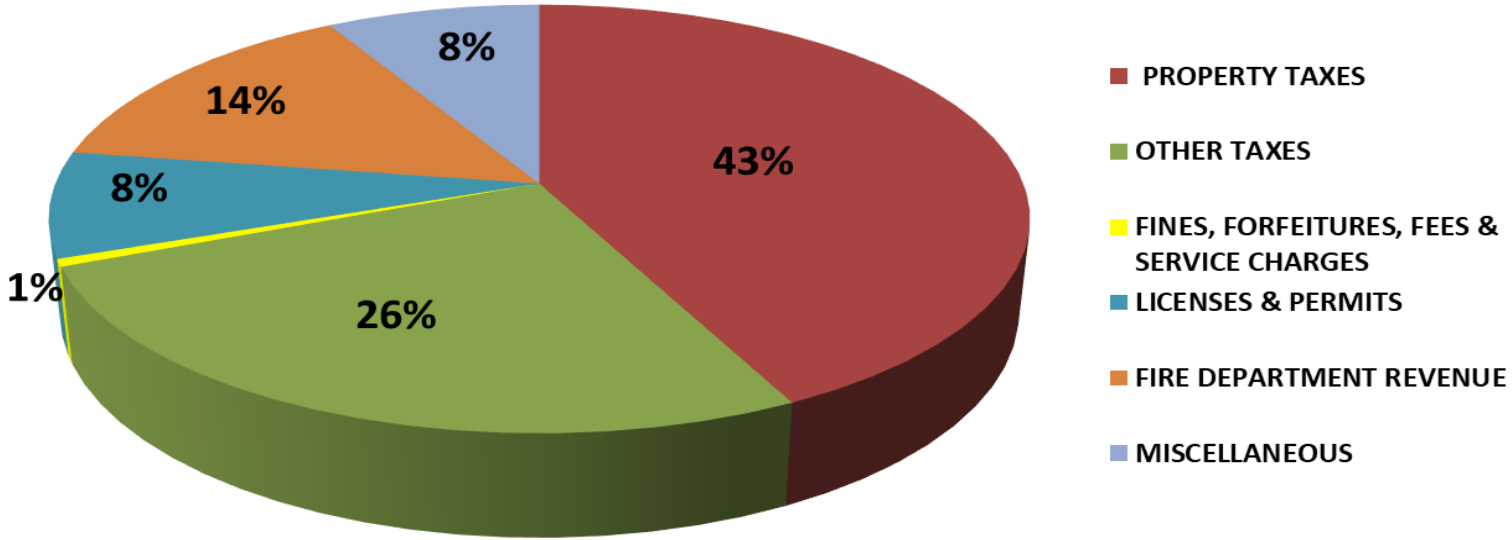
As you can see in the chart below, the property tax rate for the City of Lucas is very favorable in comparison to other cities within the area.

Fiscal Year 2021 Tax Rates

City	M&O	I&S	Total
Sachse	0.506527	0.194207	0.700734
Farmersville	0.464574	0.247470	0.712044
Wylie	0.491864	0.151887	0.643751
Princeton	0.377315	0.225234	0.602549
Celina	0.429385	0.215615	0.645000
Melissa	0.431031	0.137126	0.568157
Anna	0.452631	0.116869	0.569500
Prosper	0.328000	0.182000	0.510000
Murphy	0.310185	0.184815	0.495000
Allen	0.368756	0.101244	0.470000
Parker	0.331870	0.034114	0.365984
Fairview	0.245536	0.100044	0.345580
Lucas	0.185743	0.102654	0.288397

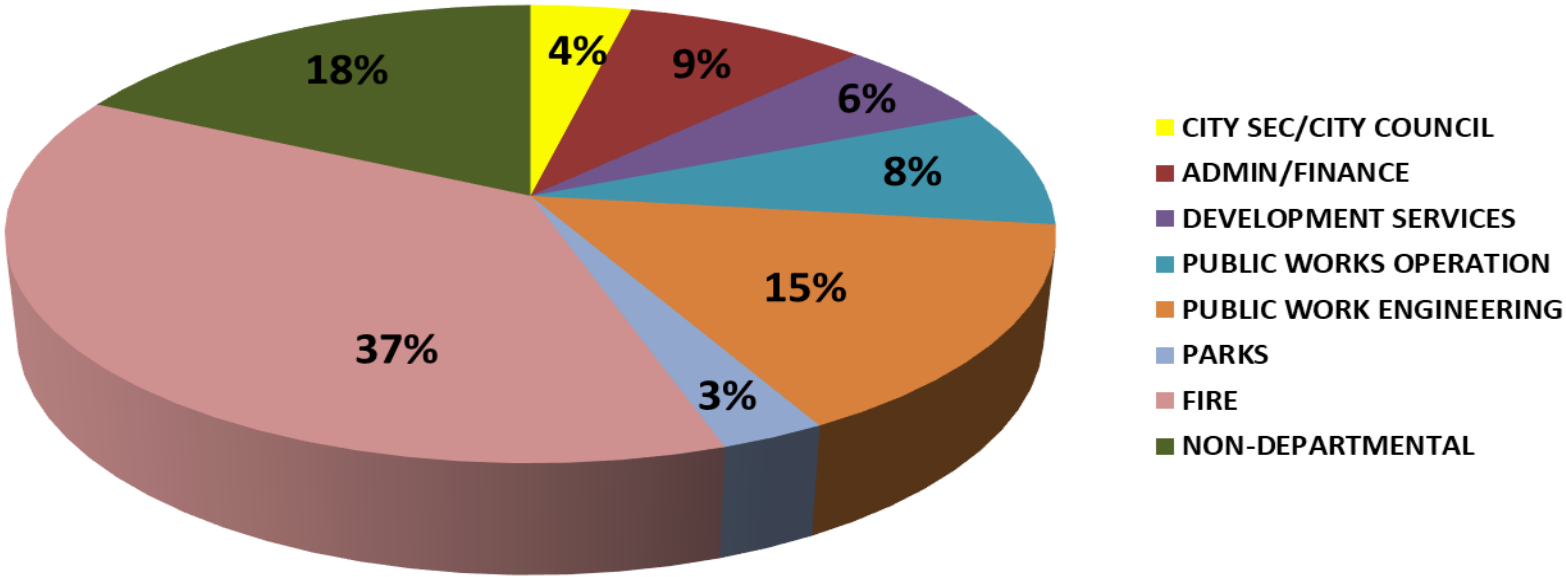
General Fund Revenue FY 22/23

Total \$ 8,267,030



General Fund Expenditures by Department FY 22/23

Total \$ 8,265,608



11 - GENERAL FUND

		2020-2021	2021-2022	2021-2022	2022-2023	
REVENUE		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
4011	PROPERTY TAXES	2,776,667	2,835,032	2,911,146	3,511,440	(DeMinimis rate M&O .195821)
4012	PROPERTY TAXES-DEL.	5,968	5,000	2,757	5,000	
4015	PROPERTY TAXES-P&I	14,583	10,000	11,450	10,000	
TOTAL PROPERTY TAXES		2,797,218	2,850,032	2,925,353	3,526,440	

OTHER TAXES

4101	SALES TAX	1,006,902	960,000	1,160,000	1,180,000	
4101-100	SALES TAX STREETS	504,963	450,000	575,000	590,000	
4102	FRANCHISE-ELECTRICAL	320,757	330,000	343,842	330,000	
4103	FRANCHISE-TELEPHONE	471	-	-		
4104	FRANCHISE-CABLE	26,787	28,000	23,145	20,442	
4105	FRANCHISE-GAS	36,583	30,000	53,507	45,000	
4106	FRANCHISE-CABLE PEG	2,873	3,200	2,521	3,200	
TOTAL OTHER TAXES		1,899,336	1,801,200	2,158,015	2,168,642	

FINES & FORFEITURES

4202	COURT TECHNOLOGY FUND	20	20	8	4	
4203	COURT SECURITY FUND	15	15	10	5	
4204	COURT COST-CITY	20	20	10	5	
4205	FINES	1,160	1,160	510	10	
4206	COURT COST-STATE	160	160	124	62	
4208	STATE JURY FEE	20	20			
4212	JUDICIAL FEES-STATE	25	25			
4213	JUDICIAL FEES-CITY	2	2			
4218	INDIGENT DEFENSE FEE	8	8			
4220	OTHER COURT FINES & FEES			10	5	
TOTAL FINES & FORFEITURES		1,430	1,430	672	91	

LICENSES & PERMITS

4301	GEN CONTRACTOR REG.	18,000	20,000	14,220	20,000	
4361	ZONING REQUEST	1,350	1,200	700	1,200	
4362	SPECIFIC USE PERMITS	1,800	1,350	2,250	1,350	
4363	VARIANCE REQUEST	1,350	900	900	900	
4365	BLDG PERMITS-RESIDENTIAL	572,587	380,000	415,568	405,000	
4367	BLDG PERMITS-ACC.	24,255	20,000	28,018	20,000	
4368	BLDG PERMITS-REMODEL	7,711	7,500	15,125	7,500	
4369	BLDG PERMITS-COMM.	33,576	20,000	36,215	35,000	
4371	ELECTRICAL PERMITS	5,300	2,200	8,300	4,000	
4372	PLUMBING PERMITS	6,510	5,000	7,210	5,000	
4373	HEATING & A/C PERMITS	2,350	1,200	2,520	1,800	
4374	FENCE PERMITS	4,950	6,000	4,800	6,000	
4375	SWIMMING POOL PERMITS	30,145	25,000	28,250	25,000	
4376	WEIGHT LIMIT PERMITS	89,900	60,000	77,800	70,000	
4377	ROOF PERMITS	900	-	-	2,100	
4378	SPRINKLER SYST PERMITS	6,325	1,000	6,500	7,000	
4379	DRIVEWAY PERMIT	1,440	1,000	840	490	
4380	SIGN PERMIT	2,045	2,000	755	2,000	
4382	STORM WATER MGMT PERMIT	8,210	6,500	8,058	7,000	
4384	SOLICITATION PERMIT	-	120	30	120	
4390	PLANNED DEVELOPMENT	810	-			
4395	HEALTH SERVICE PERMITS	5,000	7,200	6,300	8,200	
4398	MISC LICENSES & PERMITS	1,550	1,200	1,750	1,200	
4611	FIRE SPRINKLER PERMIT	28,995	30,000	30,023	30,000	
TOTAL LICENSES & PERMITS		855,059	599,370	696,132	660,860	

FIRE DEPARTMENT REVENUE

4612	COUNTY FIRE DISTRICT	3,687	-	4,003		
4613	SEIS LAGOS INTERLOCAL	442,955	453,230	453,230	489,812	
4614	AMBULANCE SERVICES	107,271	100,000	106,515	100,000	
4615	LISD EMS SERVICE	2,184	8,100	1,736	1,650	

11 - GENERAL FUND

REVENUE		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
4999	FIRE DISTRICT TRANSFER IN	498,199	450,000	575,000	590,000	
TOTAL FIRE DEPARTMENT REVENUE		1,054,296	1,011,330	1,140,484	1,181,462	
FEES & SERVICE CHARGES						
4424	PLAT & REPLAT FEES	6,761	8,500	7,556	8,500	
4425	RE-INSPECTION FEES	5,950	4,000	6,200	6,000	
4426	FEES-BUILDING PROJECTS	310	7,300	6,650	7,300	
4427	PUBLIC IMPRV/3% INSPEC	-	53,000	12,300	25,000	
4497	PUBLIC INFO. REQUESTS	-	-	-	-	
4498	MISC. FEES & CHARGES	-	-	-	-	
TOTAL FEES & SERVICE CHARGES		13,021	72,800	32,706	46,800	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	16,942	18,000	40,049	24,000	
4914	INSURANCE CLAIM REIMB	3,995	-	5,817	-	
4915	CHILD SAFETY INCOME	7,978	6,900	6,900	8,000	
4916	CREDIT CARD REVENUE	36,537	30,000	50,000	48,000	Increase in credit card payments
4917	CERT APP FEE BERR \$ WINE	60	-	-	-	
4918	PERMIT FEE BEER & WINE	-	-	145	145	
4920	FARMER MARKET EVENT FEE	4,100	-	5,200	5,200	
4931	RENTAL INCOME	93,120	85,800	86,374	-	
4980	PARK DEDICATION FEES	-	134,000	8,000	55,000	
4981	FACILITY RENTAL	1,625	-	1,650	800	
4985	GRANT REVENUES	17,380	12,500	18,483	12,500	FD Training Grants
4986	DONATIONS	-	-	-	-	
4987	AMERICAN RESCUE PLAN ACT (ARPA)*	-	-	-	-	ARPA Revenue recognition requires funding to remain in deferred revenue until eligible expenditures have been incurred - GASB 33
4990	BROCKDALE RD MAINT	-	-	-	-	
4991	STREET ASSESSMENTS	2,750	-	2,100	-	
4992	SALE OF ASSETS	250,914	-	-	-	
4995	REIMBURSEMENTS	-	-	-	-	
4997	MISCELLANEOUS	6,355	-	-	-	
4998	PILOT TRANSFER IN	284,355	277,789	339,296	279,090	
TOTAL MISCELLANEOUS REVENUE		726,111	564,989	564,014	432,735	
4996	GF RESERVES (USE OF)	(215,000)	50,000	1,144,712	250,000	Capital Outlay Reserve funding for P Works Backhoe/Vactron/Truck
TOTAL REVENUES		7,131,470	6,951,151	8,662,088	8,267,030	

11 -GENERAL FUND CITY COUNCIL DEPARTMENTAL EXPENDITURES	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>					
6100-112 WORKERS' COMPENSATION	46	70	70	70	
6100-127 MEDICARE	135	220	220	220	
6100-468 CITY COUNCIL FEES	9,340	9,000	9,000	9,000	
TOTAL PERSONNEL SERVICES	9,521	9,290	9,290	9,290	
<u>MATERIALS & SUPPLIES</u>					
6100-201 OFFICE SUPPLIES	-	1,000	1,000	1,000	
6100-204 FOOD/BEVERAGE	1,716	1,500	1,500	1,500	
6100-205 LOGO/UNIFORM	-	-	-	-	
6100-210 COMPUTER SUPPLIES	299	350	350	350	
6100-222 AUDIO/VISUAL	4,256	1,000	1,000	1,000	
TOTAL MATERIALS & SUPPLIES	6,272	3,850	3,850	3,850	
<u>PURCHASED SERVICES:</u>					
6100-307 TRAINING & TRAVEL	395	3,500	3,500	3,500	
6100-309 PROFESSIONAL SERVICES	-	-	-	-	
TOTAL PURCHASED SERVICES	395	3,500	3,500	3,500	
<u>GENERAL & ADMINISTRATIVE SERVICES</u>					
6100-441 APPRECIATION/AWARDS	6,730	5,000	5,000	5,000	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES	6,730	5,000	5,000	5,000	
<u>NON-CAPITAL EXPENSE</u>					
6100-451 SOFTWARE, BOOKS, & CDS	18	11,940	11,940	11,940	See Comprehensive IT Schedule
6100-452 HARDWARE & TELECOM		-			
6100-411 FURNITURE & EQUIPMENT		-			
TOTAL NON-CAPITAL EXPENSE	18	11,940	11,940	11,940	
TOTAL CITY COUNCIL	22,936	33,580	33,580	33,580	

11 - GENERAL FUND CITY SECRETARY DEPARTMENTAL EXPENDITURES	2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES					
6110-101 SALARIES - EXEMPT	80,994	81,921	104,778	135,824	Includes Management Analyst Position
6110-105 SALARIES - COLA	-	1,868	-	-	
6110-112 WORKERS' COMPENSATION	181	275	341	416	Includes Management Analyst Position
6110-113 LONGEVITY PAY	276	328	348	420	Includes Management Analyst Position
6110-122 TMRS	10,410	10,358	13,300	16,800	Includes Management Analyst Position Rate Decrease 12.57% to 12.24%
6110-123 GROUP INSURANCE	9,872	10,716	15,181	23,760	Includes Management Analyst Position
6110-127 MEDICARE	1,179	1,190	1,508	1,970	Includes Management Analyst Position
6110-129 LT DISABILITY	139	250	316	407	Includes Management Analyst Position
6110-133 TELEPHONE ALLOWANCE	590	600	850	1,200	
TOTAL PERSONNEL SERVICES	103,640	107,506	136,622	180,797	
MATERIALS & SUPPLIES					
6110-201 OFFICE SUPPLIES	1,004	1,100	1,100	1,700	
6110-204 FOOD/BEVERAGE	-	100	100	100	
6110-210 COMPUTER SUPPLIES	-	50	50	100	
6110-238 PRINTING & COPYING	13,467	22,800	22,800	22,800	
6110-239 RECORDS MANAGEMENT	3,209	4,500	31,107	1,500	
TOTAL MATERIALS & SUPPLIES	17,679	28,550	55,157	26,200	
PURCHASED SERVICES					
6110-305 SOFTWARE SUPPORT & MAINT.	7,532	9,594	9,594	24,200	See Detail Listing
6110-306 ADVERTISING/PUBLIC NOTICES	15,569	14,300	14,300	14,300	
6110-307 TRAINING & TRAVEL	390	1,750	1,750	2,510	See Travel & Training Plan
6110-309 PROFESSIONAL SERVICES	5,265	5,500	5,500	6,000	Codification - Franklin
6110-323 CELL PHONE	-	-	-	-	
6110-349 FILING FEES	1,320	2,200	2,200	2,200	
TOTAL PURCHASED SERVICES	30,076	33,344	33,344	49,210	
GENERAL & ADMINISTRATIVE SERVICES					
6110-443 DUES/LICENSES	175	185	185	820	See Detail Listing
6110-445 ELECTIONS	6,979	6,000	6,000	6,000	See Detail Listing
6110-451 SOFTWARE, BOOKS & CD'S	54	1,100	1,100	1,100	
TOTAL GENERAL & ADMIN SERVICES	7,208	7,285	7,285	7,920	
NON-CAPITAL EXPENSE					
6110-411 FURNITURE & FIXTURES	-	-	-	3,000	See Detail Listing
6110-452 HARDWARE TELECOM	-	-	-	-	
TOTAL NON-CAPITAL EXPENSE	-	-	-	3,000	
TOTAL CITY SECRETARY	158,603	176,685	232,408	267,127	

11 -GENERAL FUND ADMINISTRATION & FINANCE DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6200-101	SALARIES - EXEMPT	269,277	278,250	291,891	294,168	City Manager & Finance Director Split 50/50 with Water Fund
6200-102	SALARIES - NON-EXEMPT	90,308	93,963	98,782	98,786	
6200-105	SALARIES - COLA	-	6,664	-	-	
6200-111	OVERTIME	702	1,900	1,900	1,900	
6200-112	WORKERS' COMP	740	1,125	1,125	1,233	
6200-113	LONGEVITY PAY	1,540	1,964	1,964	2,028	
6200-122	TMRS	46,397	47,600	49,982	48,842	Rate Decrease 12.57% to 12.24%
6200-123	GROUP INSURANCE	52,799	53,630	53,630	59,400	
6200-127	MEDICARE	5,259	5,450	5,719	5,870	
6200-129	LT DISABILITY	540	1,000	1,000	1,209	
6200-133	TELEPHONE ALLOWANCE	2,040	2,100	2,100	2,100	
6200-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		472,001	496,046	510,493	517,936	
MATERIALS & SUPPLIES						
6200-201	OFFICE SUPPLIES	4,343	6,000	6,000	6,000	
6200-202	POSTAGE	1,398	1,700	1,700	1,700	Split between water and general funds
6200-204	FOOD/BEVERAGE	2,151	2,200	2,200	2,200	
6200-205	LOGO/UNIFORM ALLOWANCE	153	800	800	800	
6200-210	COMPUTER SUPPLIES	-	350	350	350	
TOTAL MATERIALS & SUPPLIES		8,044	11,050	11,050	11,050	
PURCHASED SERVICES:						
6200-302	AUDITING & ACCOUNTING	10,806	13,000	13,000	14,000	Split 50/50 with Water Fund
6200-305	SOFTWARE SUPPORT/MAINT	15,494	19,110	19,110	20,066	Incode Maintenance
6200-307	TRAINING & TRAVEL	8,625	10,795	10,795	13,375	See Travel & Training Plan
6200-309	PROFESSIONAL SERVICES	2,759	3,000	3,000	3,000	\$3K Debt Disclosure SAMCO
6200-313	MAINTENANCE AGREEMENTS	5,981	6,160	6,160	6,660	Konica Copier(Split 50/50 water fund) Increase in copy usage
6200-318	TAX COLLECTION	2,368	3,000	3,000	3,000	Increase in properties for tax collecting
6200-319	CENTRAL APPRAISAL FEE	29,258	36,000	32,171	34,137	Increase in properties appraised
6200-321	STATE COMPTROLLER (COURT FEES)	-	300	300	300	
6200-322	CONTRACTS	2,700	7,600	7,600	7,600	Cost of municipal judge
6200-323	CELL PHONE	522	600	600	600	
6200-324	INMATE BOARDING	-	750	750	750	
6200-325	LIABILITY INSURANCE	30,000	33,000	33,000	36,300	Increase in rates
TOTAL PURCHASED SERVICES		108,512	133,315	129,486	139,788	
GENERAL & ADMINISTRATIVE SERVICES						
6200-441	APPRECIATION/AWARDS	4,328	4,400	4,400	4,400	See Detail Listing
6200-442	TML MEMBERSHIP DUES	1,977	2,200	2,200	2,200	TML annual dues
6200-443	DUES/LICENSES	3,842	4,530	4,530	4,543	See Detail Listing
6200-444	EMPLOYMENT SCREENING	4,689	2,500	2,500	2,500	CareNow Physicals/Drug Screening
6200-445	CHILD SAFETY EXPENSE	-	-	-	-	
6200-497	CREDIT CARD FEES	27,577	28,800	43,800	45,000	Increase in credit card payments
TOTAL GENERAL & ADMIN SERVICES		42,412	42,430	57,430	58,643	
CAPITAL OUTLAY						
8200-451	SOFTWARE	-	15,000	15,000	-	
TOTAL CAPITAL OUTLAY		-	15,000	15,000	-	
TOTAL ADMINISTRATION		630,970	697,841	723,459	727,417	

11 - GENERAL FUND PUBLIC WORKS - ENGINEERING DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6209-101	SALARIES - EXEMPT	70,168	84,770	87,814	88,813	P Works Director & Mgmt Analyst positions Split 50/50 with Water Fund
6209-103	SALARIES - TEMPORARY	18,320	15,600	12,711	15,600	20 hrs per wk @\$15 per hour (intern)
6209-105	SALARIES - COLA	-	2,289	-	-	
6209-112	WORKERS' COMPENSATION	191	315	315	320	
6209-113	LONGEVITY	180	48	48	74	
6209-122	TMRS	8,874	12,750	13,144	12,915	Rate Decrease 12.57% to 12.24%
6209-123	GROUP INSURANCE	6,690	10,716	10,716	11,880	
6209-127	MEDICARE	1,324	1,475	1,519	1,519	
6209-129	LT DISABILITY	108	265	265	266	
6209-131	UNEMPLOYMENT COMPENSAT	748	-	821	-	
6209-133	TELEPHONE ALLOWANCE	225	600	600	300	
TOTAL PERSONNEL SERVICES		106,827	128,828	127,953	131,687	
MATERIALS & SUPPLIES						
6209-201	OFFICE SUPPLIES	249	250	250	250	
6209-204	FOOD/BEVERAGE	689	-	-	-	
6209-208	MINOR APPARATUS	293	500	500	500	
6209-209	PROTECTIVE CLOTHING/UNIFORMS	931	1,920	1,920	1,980	See Detail Listing
6209-210	COMPUTER SUPPLIES	129	500	500	500	
TOTAL MATERIALS & SUPPLIES		2,292	3,170	3,170	3,230	
MAINTENANCE & REPAIR						
6209-232	VEHICLE MAINTENANCE	3,629	1,000	1,000	1,000	See Detail Listing/Annual maintenance
TOTAL MAINTENANCE & REPAIR		3,629	1,000	1,000	1,000	
PURCHASED SERVICES						
6209-307	TRAVEL/TRAINING	1,274	2,350	2,350	3,025	See Travel & Training Plan
6209-313	MAINTENANCE AGREEMENTS	-	1,500	1,500	1,500	Maint. for Plotter/Scanner
6209-309	PROFESSIONAL SERVICES	205,941	195,000	291,075	230,400	See Detail Listing
6209-323	CELL PHONE	705	1,200	1,200	1,200	
6209-333	UTILITIES - WATER	-	-	-	-	
6209-334	STREET LIGHTING	1,485	5,000	5,000	5,000	
TOTAL PURCHASED SERVICES		209,406	205,050	301,125	241,125	
GENERAL & ADMINISTRATIVE SERVICES						
6209-443	DUES/LICENSES	299	575	575	472	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		299	575	575	472	
NON-CAPITAL EXPENSE						
6209-411	FURNITURE & FIXTURES	-	500	500	6,000	Office Furniture
6209-416	IMPLEMENTS & APPARATUS	-	500	500	500	
6209-433	SIGNS & MARKINGS	-	-	-	10,000	Regulatory Signage
6209-451	SOFTWARE	2,549	3,510	3,510	3,705	See Comprehensive IT Schedule
6209-452	HARDWARE	-	500	500	500	
TOTAL NON-CAPITAL EXPENSE		2,549	5,010	5,010	20,705	
CAPITAL OUTLAY						
8209-301	IMPROVEMENTS ROADS	344,124	650,000	871,982	650,000	FY 21-22 LIT to Drainage \$14,500
8209-302	CULVERT MAINTENANCE	145,000	100,000	146,918	100,000	FY 21-22 LIT to Drainage \$63,840
8209-303	DRAINAGE	22,187	100,000	741,943	100,000	CC Approved 8-4-22 Farmstead Estates FY 21-22 LIT Request \$14,500 from acct 301 and \$63,840 from acct 302
8209-420	EQUIPMENT	-	-	-	-	
8209-421	VEHICLES	35,608	-	-	-	
8209-433	SIGNS & MARKINGS	1,691	10,000	10,000	-	Reclass to Non-Cap Acct. 6209-433
8209-452	HARDWARE & TELECOM	-	-	-	-	
TOTAL CAPITAL OUTLAY		548,610	860,000	1,770,843	850,000	
TOTAL PUBLIC WORKS - ENGINEERING		873,611	1,203,633	2,209,676	1,248,219	

11 - GENERAL FUND PUBLIC WORKS - OPERATIONS		2020-2021 FISCAL YEAR	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	
PERSONNEL SERVICES						
6210-102	SALARIES - NON-EXEMPT	113,266	118,206	124,752	167,282	Changed PT position to full-time
6210-104	SALARIES - NON-EXEMPT PT	8,859	18,720	18,720		Reallocated to FT P works position
6210-105	SALARIES - COLA	-	3,122	-		
6210-111	OVERTIME	1,899	4,500	4,500	4,500	
6210-112	WORKERS' COMPENSATION	3,403	5,175	5,175	5,824	Changed PT position to full-time
6210-113	LONGEVITY	756	920	920	1,056	Changed PT position to full-time
6210-122	TMRS	15,902	17,900	18,738	21,248	Changed PT position to full-time Rate Decrease 12.57% to 12.24%
6210-123	GROUP INSURANCE	26,895	32,148	32,148	47,520	Changed PT position to full-time
6210-127	MEDICARE	1,870	2,631	2,742	2,742	Changed PT position to full-time
6210-129	LT DISABILITY	175	337	337	502	Changed PT position to full-time
TOTAL PERSONNEL SERVICES		173,024	203,659	208,032	250,674	
MATERIALS & SUPPLIES						
6210-201	OFFICE SUPPLIES	416	550	550	700	
6210-204	FOOD/BEVERAGE	368	800	800	1,000	
6210-206	FUEL & LUBRICANTS	7,658	11,000	11,000	22,000	Increase in Fuel Costs
6210-208	MINOR APPARATUS	4,740	5,000	5,000	5,000	
6210-209	PROTECTIVE CLOTHING/UNIFORMS	5,981	9,560	9,560	8,975	See Detail Listing
6210-210	COMPUTER SUPPLIES	184	250	250	250	
6210-211	MEDICAL SUPPLIES	-	250	250	250	
6210-214	CLEANING SUPPLIES	-	1,500	1,500	1,500	
6210-223	SAND/DIRT	162	1,500	1,500	3,000	
6210-224	ASPHALT/BASE/CONC/CULVERT	15,167	32,000	32,000	32,000	Street Maintenance Program
TOTAL MATERIALS & SUPPLIES		34,677	62,410	62,410	74,675	
MAINTENANCE & REPAIR						
6210-231	FACILITY MAINTENANCE	7,048	7,500	7,500	7,500	See Detail Listing
6210-232	VEHICLE MAINTENANCE	4,103	5,750	5,750	7,700	See Detail Listing
6210-233	EQUIPMENT MAINTENANCE	9,189	9,450	9,450	9,600	See Detail Listing
6210-234	WASTE DISPOSAL	2,931	4,000	4,000	5,100	
6210-298	MAINTENANCE & PARTS - MISC	2,714	3,000	3,000	3,000	
TOTAL MAINTENANCE & REPAIR		25,985	29,700	29,700	32,900	
PURCHASED SERVICES						
6210-307	TRAVEL/TRAINING	270	5,500	5,500	5,100	See Travel & Training Plan
6210-309	PROFESSIONAL SERVICES	-	5,000	5,000	30,000	\$5 K - Surveying Easements/\$25 K Tree Trimming
6210-323	CELL PHONE	1,515	3,500	3,500	3,500	
6210-331	UTILITIES, ELECTRIC	4,346	6,000	6,000	6,000	
6210-346	EQUIPMENT RENTAL	764	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		6,895	24,000	24,000	48,600	
GENERAL & ADMINISTRATIVE SERVICES						
6210-443	DUES/LICENSES	40	200	200	462	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES		40	200	200	462	
NON-CAPITAL EXPENSE						
6210-411	FURNITURE & FIXTURES	-	-	-	2,000	Office Furniture
6210-416	IMPLEMENTS & APPARATUS	-	-	-	-	
6210-420	EQUIPMENT	-	4,100	4,100		
6210-433	SIGNS & MARKINGS	9,975	12,000	12,000	12,000	
TOTAL NON-CAPITAL EXPENSE		9,975	16,100	16,100	14,000	
CAPITAL OUTLAY						
8210-420	EQUIPMENT	31,000	13,000	13,000	216,137	\$14.5K Scag Mower/\$123,787 backhoe \$77,850 vactron
8210-421	VEHICLES		45,000	45,000	55,000	Truck for Public Works
TOTAL CAPITAL OUTLAY		31,000	58,000	58,000	271,137	
TOTAL PUBLIC WORKS		281,595	394,069	398,442	692,448	

11 -GENERAL FUND PARKS DEPARTMENT DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6211-103	SALARIES - NON-EXMPT TEMP	16,708	20,160	20,160		Reallocated to FT P works position
6211-112	WORKERS COMP	395	600	600		Reallocated to FT P works position
6211-127	MEDICARE	242	300	300		Reallocated to FT P works position
TOTAL PERSONNEL SERVICES		17,345	21,060	21,060	-	
<u>MAINTENANCE & REPAIR</u>						
6211-231	FACILITIES MAINTENANCE	4,262	4,500	4,500	4,500	See Detail Listing
6211-233	EQUIPMENT MAINTENANCE	4,341	4,500	4,500	4,500	Small Landscaping Equipment
TOTAL MAINTENANCE & REPAIR		8,603	9,000	9,000	9,000	
<u>PURCHASED SERVICES</u>						
6211-322	CONTRACTS	54,300	74,500	74,500	82,000	See Detail Listing
6211-331	UTILITIES, ELECTRIC	1,566	2,000	2,000	2,000	
6211-333	UTILITIES, WATER	8,698	10,000	10,000	10,000	
TOTAL PURCHASED SERVICES		64,563	86,500	86,500	94,000	
<u>SPECIAL EVENTS</u>						
6211-444	FOUNDERS DAY	24,287	30,000	23,200	30,000	
6211-445	SERVICE TREE PROGRAM	3,410	7,000	7,000	7,000	
6211-446	KEEP LUCAS BEAUTIFUL	2,199	5,000	5,000	5,000	See Detail Listing
6211-447	COUNTRY CHRISTMAS	9,448	10,000	10,000	10,000	
6211-448	PARK EVENTS	13,469	15,000	15,000	15,000	See Detail Listing
TOTAL SPECIAL EVENTS		52,812	67,000	60,200	67,000	
<u>NON-CAPITAL OUTLAY</u>						
6211-417	PARK IMPROVEMENTS	46,981	30,000	30,000	30,000	
6211-418	PARK IMPROVEMENTS- USACE	-				
TOTAL NON- CAPITAL OUTLAY		46,981	30,000	30,000	30,000	
<u>CAPITAL OUTLAY</u>						
8211-417	PARK IMPROVEMENTS	-			30,000	Foundation repairs Kenneth R Lewis
TOTAL CAPITAL OUTLAY		-	-	-	30,000	
TOTAL PARKS		190,303	213,560	206,760	230,000	

11 - GENERAL FUND DEVELOPMENT SERVICES DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6212-101	SALARIES - EXEMPT	52,372	56,727	58,929	58,927	Development Services Director split 50/50 with Water Fund
6212-102	SALARIES - NON-EXEMPT	217,955	224,420	235,036	235,036	
6212-105	SALARIES - COLA	-	6,411	-		
6212-111	OVERTIME	8,137	11,200	11,200	11,200	
6212-112	WORKERS' COMPENSATION	1,447	2,200	2,200	2,200	
6212-113	LONGEVITY PAY	1,454	1,682	1,682	1,898	
6212-122	TMRS	35,487	37,000	38,647	37,519	Rate Decrease 12.57% to 12.24%
6212-123	GROUP INSURANCE	43,681	48,222	48,222	53,460	
6212-127	MEDICARE	4,174	4,300	4,486	4,486	
6212-129	LT DISABILITY	482	850	850	876	
6212-131	UNEMPLOYMENT	-				
TOTAL PERSONNEL SERVICES		365,188	393,012	401,252	405,602	
MATERIALS & SUPPLIES						
6212-201	OFFICE SUPPLIES	3,826	5,500	5,500	5,500	
6212-203	SUBSCRIPTIONS	-	350	350	350	
6212-204	FOOD/BEVERAGE	58	600	600	600	
6212-205	LOGO/UNIFORM ALLOWANCE	2,231	2,600	2,600	2,700	
6212-206	FUEL & LUBRICANTS	9,125	5,500	5,500	12,000	Increase in fuel costs for four vehicles
6212-210	COMPUTER SUPPLIES	417	250	250	500	
TOTAL MATERIALS & SUPPLIES		15,657	14,800	14,800	21,650	
MAINTENANCE & REPAIR						
6212-232	VEHICLE MAINTENANCE	9,111	6,300	6,300	6,300	See Detail Listing
TOTAL MAINTENANCE & REPAIR		9,111	6,300	6,300	6,300	
PURCHASED SERVICES:						
6212-305	SOFTWARE SUPPORT/MAINT.	445	12,674	19,474	24,278	See Comprehensive IT Schedule Energov \$11,227/Incode \$2,081 Insite online bill pay \$10,970
6212-307	TRAINING & TRAVEL	1,701	13,109	13,109	13,656	See Travel & Training Plan
6212-309	PROFESSIONAL SERVICES	5,884	14,600	14,600	16,000	See Detail Listing
6212-313	MAINTENANCE AGREEMENTS	-	100	100		
6212-323	CELL PHONE	2,297	3,200	3,200	6,400	4 cellular lines for ipads/inspections
TOTAL PURCHASED SERVICES		10,327	43,683	50,483	60,334	
GENERAL & ADMINISTRATIVE SERVICES						
6212-443	DUES/LICENSES	563	3,089	3,089	3,119	See Detail Listing
6212-450	COMPUTER HARDWARE	-		5,150	-	
6212-451	SOFTWARE, BOOKS & CD'S	1,987	1,600	1,600	5,600	\$1.6K See Comprehensive IT Schedule \$4K - See Detail Listing
6212-452	STORM WATER MGMT EXPENSE	6,224	8,500	8,500	9,000	Includes \$6.5K supplies/eqp for two cleanup events/\$2.5K Education exp
TOTAL GENERAL & ADMINISTRATION SERVICES		8,774	13,189	18,339	17,719	
CAPITAL OUTLAY						
8212-420	EQUIPMENT	-	-			
8212-451	COMPUTER SOFTWARE	11,260	-	29,693		
8212-452	COMPUTERS	-	-			
8212-421	VEHICLES	-	-			
TOTAL CAPITAL OUTLAY		11,260	-	29,693	-	
TOTAL DEVELOPMENT SERVICES		420,317	470,984	520,867	511,605	

11 - GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6300-101	SALARIES - EXEMPT	281,302	309,364	333,939	333,939	
6300-102	SALARIES - NON EXEMPT FF/EMS	786,362	1,060,266	1,114,288	1,108,609	Includes 3 reclassifications to driver
6300-103	SAL - NON EXEMPT TEMP	7,571	3,600	3,600	3,600	Emerg. Mgt. Intern
6300-105	SALARIES - COLA	-	31,550	-	-	
6300-106	CERTIFICATION FEES	4,750	15,120	15,120	12,120	See Detail Listing
6300-110	SAL - MARKET/RETENTION	-	63,153	31,088	-	
6300-111	SALARIES - OVERTIME	176,838	194,300	194,300	230,304	See Detail Listing - 5070 hours
6300-112	WORKERS' COMPENSATION	35,841	49,500	49,500	49,500	
6300-113	LONGEVITY PAY	3,380	4,104	4,104	4,228	
6300-122	TMRS	159,541	199,900	209,856	208,417	Rate Decrease 12.57% to 12.24%
6300-123	GROUP INSURANCE	147,876	203,604	203,604	225,720	
6300-127	MEDICARE	18,317	22,950	24,090	24,484	
6300-128	OTHER RETIREMENT	71,834	20,000	20,000	13,000	LOSAP - approximately 10 volunteers
6300-129	LT DISABILITY	1,672	4,170	4,170	4,328	
6300-133	TELEPHONE ALLOWANCE	600	600	600	600	
TOTAL PERSONNEL SERVICES		1,695,885	2,182,181	2,208,259	2,218,849	
MATERIALS & SUPPLIES						
6300-201	OFFICE SUPPLIES	1,867	2,100	2,100	2,100	
6300-202	POSTAGE	346	375	375	375	
6300-203	SUBSCRIPTIONS	-	-	-	-	
6300-204	FOOD/BEVERAGE	5,212	5,550	5,550	5,950	See Detail Listing
6300-205	LOGO/UNIFORM ALLOWANCE	18,293	20,550	20,550	32,215	See Detail Listing
6300-206	FUEL & LUBRICANTS	13,545	18,600	18,600	36,180	See Detail Listing
6300-207	FUEL - PROPANE/(natural gas)	1,442	1,700	1,700	2,100	
6300-208	MINOR APPARATUS	5,559	9,315	9,315	10,780	See Detail Listing
6300-209	PROTECTIVE CLOTHING	10,401	35,640	40,640	26,800	See Detail Listing
6300-210	COMPUTER SUPPLIES	1,082	1,720	1,720	1,900	See Detail Listing
6300-211	MEDICAL & SURGICAL SUPPL	22,225	32,200	32,200	36,800	See Detail Listing
6300-214	SUPPLIES - FD	4,166	8,055	8,055	9,320	See Detail Listing
6300-215	DISPOSABLE MATERIALS	2,621	5,850	5,850	7,555	See Detail Listing
6300-227	PREVENTION ACTIVITIES	4,422	5,650	5,650	5,600	See Detail Listing
TOTAL MATERIALS & SUPPLIES		91,182	147,305	152,305	177,675	
MAINTENANCE & REPAIR						
6300-231	FACILITY MAINTENANCE	22,389	22,100	22,100	28,790	See Detail Listing
6300-232	VEHICLE MAINTENANCE	39,055	37,229	37,229	57,076	See Detail Listing
6300-233	EQUIPMENT MAINT	9,001	12,900	12,900	14,365	See Detail Listing
TOTAL MAINTENANCE & REPAIR		70,445	72,229	72,229	100,231	
PURCHASED SERVICES						
6300-302	FIRE DEPT RUN REIMBURS.	59,290	78,000	78,000	51,100	See Detail Listing Approximately 15 volunteers
6300-302.1	LISD GAME COVERAGE	1,360	6,210	6,210	1,000	See Detail Listing
6300-303	TELEPHONE	5,091	5,160	5,160	5,160	
6300-304	INTERNET	5,700	6,600	6,600	6,600	
6300-307	TRAINING & TRAVEL	23,154	46,514	46,514	47,125	See Detail Listing
6300-309	PROFESSIONAL SERVICES	98,468	143,731	143,731	135,367	See Detail Listing and Comprehensive IT Schedule
6300-310	SCBA	17,661	36,350	52,729	10,770	See Detail Listing
6300-312	PARAMEDIC SCHOOL	1,000	1,200	1,200	-	
6300-313	MAINTENANCE AGREEMENTS	15,719	16,705	16,705	16,993	See Detail Listing and Comprehensive IT Schedule
6300-316	911 DISPATCH	79,939	83,500	83,500	90,449	Wylie Dispatch
6300-323	CELL PHONE	9,215	10,000	10,000	10,600	See Detail Listing
6300-325	LIABILITY INSURANCE	20,000	22,000	22,000	24,200	Increase in rates
6300-331	UTILITIES, ELECTRIC	23,851	27,000	27,000	27,000	
6300-333	UTILITIES, WATER	4,403	4,750	4,750	4,750	
6300-337	PAGER SERVICE	625	700	700	815	Active 911 notification of emergencies
6300-346	EQUIPMENT RENTAL	441	470	470	500	
TOTAL PURCHASED SERVICES		365,916	488,890	505,269	432,429	

11 -GENERAL FUND FIRE DEPARTMENT DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
GENERAL & ADMINISTRATIVE SERVICES						
6300-441	APPRECIATION/AWARDS	3,235	4,000	4,000	2,700	See Detail Listing
6300-443	DUES/LICENSES	5,838	7,055	7,055	6,325	See Detail Listing
6300-445	CHILD SAFETY	10,045	-	-		
6300-447	EMERGENCY MANAGEMENT SERV	7,720	8,689	8,689	9,689	See Detail Listing
6300-448	REHAB TRAINING & EQUIPMENT	1,397	950	950	950	See Detail Listing
6300-451	SOFTWARE, BOOKS & CD'S	2,444	3,500	3,500	4,100	See Detail Listing and Comprehensive IT Schedule
TOTAL GENERAL & ADMINISTRATIVE SERVICES		30,679	24,194	24,194	23,764	
NON-CAPITALIZED EXPENSE						
6300-420	EQUIPMENT	8,469	7,500	7,500	6,300	See Detail Listing
6300-452	HARDWARE & TELECOM	10,604	12,150	16,874	11,050	See Detail Listing and Comprehensive IT Schedule
TOTAL NON-CAPITALIZED EXPENSE		19,073	19,650	24,374	17,350	
CAPITAL OUTLAY						
8300-200	BUILDING IMPROVEMENTS	-	-	-	-	
8300-411	FURNITURE & FIXTURES	-	-	-	-	
8300-416	IMPLEMENTS & APPARATUS	-	-	-	-	
8300-420	EQUIPMENT	-	50,000	50,000	86,090	See Detail Listing
8300-421	VEHICLES	-	80,600	200,600		
8300-452	HARDWARE & TELECOM	7,458	31,000	31,000	32,500	See Detail Listing and Comprehensive IT Schedule
TOTAL CAPITAL OUTLAY		7,458	161,600	281,600	118,590	
TOTAL FIRE		2,280,639	3,096,049	3,268,230	3,088,888	

11 -GENERAL FUND		2020-2021	2021-2022	2021-2022	2022-2023	
GENERAL ADMINISTRATION - NON-DEPT.		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET	DESCRIPTION
<u>PERSONNEL SERVICES</u>						
6999-110	PERFORMANCE/INCENTIVE	-	50,455	-	280,054	
TOTAL PERSONNEL SERVICES		-	50,455	-	280,054	
<u>MAINT & SUPPLIES</u>						
6999-214	CLEANING SUPPLIES	1,500	1,500	1,500	1,500	
6999-231	FACILITY MAINT	36,765	28,800	28,800	28,800	Includes \$300 Security Monitoring Comprehensive IT Schedule
TOTAL MAINT & SUPPLIES		38,264	30,300	30,300	30,300	
<u>PURCHASED SERVICES</u>						
6999-303	TELEPHONE	10,888	12,000	12,000	12,000	
6999-305	IT SUPPORT/MAINT	72,292	72,292	72,292	74,446	See Comprehensive IT Schedule
6999-306	SOFTWARE MAINTENANCE	17,156	17,484	17,484	20,405	See Comprehensive IT Schedule
6999-308	CLEANING & PEST CONTROL	17,294	18,300	18,300	27,400	\$25K Cleaning \$2.4K Pest Control
6999-309	PROFESSIONAL SERVICES	5,759	4,560	4,560	4,560	See Comprehensive IT Schedule
6999-310	LEGAL SERVICES	109,998	100,000	100,000	100,000	
6999-323	STREAKER RESTORATION	30,800	10,000	-	-	
6999-326	LAW ENFORCEMENT	212,449	250,000	237,414	811,905	Enhanced law enforcement
6999-331	ELECTRICITY	7,051	8,400	8,400	8,400	
6999-333	WATER	971	1,200	1,200	1,200	
6999-336	ANIMAL CONTROL	34,000	35,000	35,000	35,000	
TOTAL PURCHASED SERVICES		518,659	529,236	506,650	1,095,316	
<u>NON-CAPITAL EXPENSE</u>						
6999-411	FURNITURE	-	-	-	-	
6999-451	SOFTWARE	5,712	7,500	10,000	23,275	See Comprehensive IT Schedule
6999-452	HARDWARE, TELECOM	3,802	11,600	24,186	11,500	See Comprehensive IT Schedule
6999-499	COVID-19 EXPENSES	17,711	-	-	-	
TOTAL NON-CAPITALIZED EXPENSE		27,225	19,100	34,186	34,775	
<u>CAPITAL OUTLAY</u>						
8999-200	BUILDING IMPROVEMENTS	-	-	286,479	12,000	FY 21-22 Mid-Year Budget Adj for Office space for Eng/PW/Cust Serv. FY 22-23 Community Center Rehab
8999-420	EQUIPMENT	-	-	-	6,879	See Comprehensive IT Schedule
8999-451	SOFTWARE	-	-	-	7,000	See Comprehensive IT Schedule
8999-452	HARDWARE, TELECOM	-	11,000	11,000	-	
TOTAL CAPITAL OUTLAY		-	11,000	297,479	25,879	
TOTAL NON-DEPARTMENTAL		584,148	640,091	868,615	1,466,324	
<u>OTHER FINANCING SOURCES(USES)</u>						
6999-998	TRANSFER OUT TO CAPITAL FUND			441,814		Restricted Reserves and Impact Fees for Capital Projects FY 21-22
TOTAL FINANCING SOURCES (USES)		\$ -	\$ -	\$ 441,814	\$ -	

21 - CAPITAL IMPROVEMENTS		2020-2021	2021-2022	2021-2022	2022-2023	
REVENUES		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	DESCRIPTION
		ACTUAL	BUDGET	BUDGET	BUDGET	
<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	9,896	6,000	37,607	6,000		
4914 INSURANCE PROCEEDS	-	-	-			
TOTAL MISCELLANEOUS REV	9,896	6,000	37,607	6,000		
TOTAL OPERATING REVENUE	4,192,486	6,000	37,607	6,000		
<u>OTHER FINANCIAL SOURCES (USES)</u>						
4800 BOND PROCEEDS						
4810 BOND ISSUE PREMIUM						
4996 TRANSFER IN FROM GF RESTRICTED RESERVES			441,814			Restricted Reserves and Impact Fees for Capital Projects FY 21-22
TOTAL OTHER FIN. SOURCES (USES)	-	-	441,814	-	-	

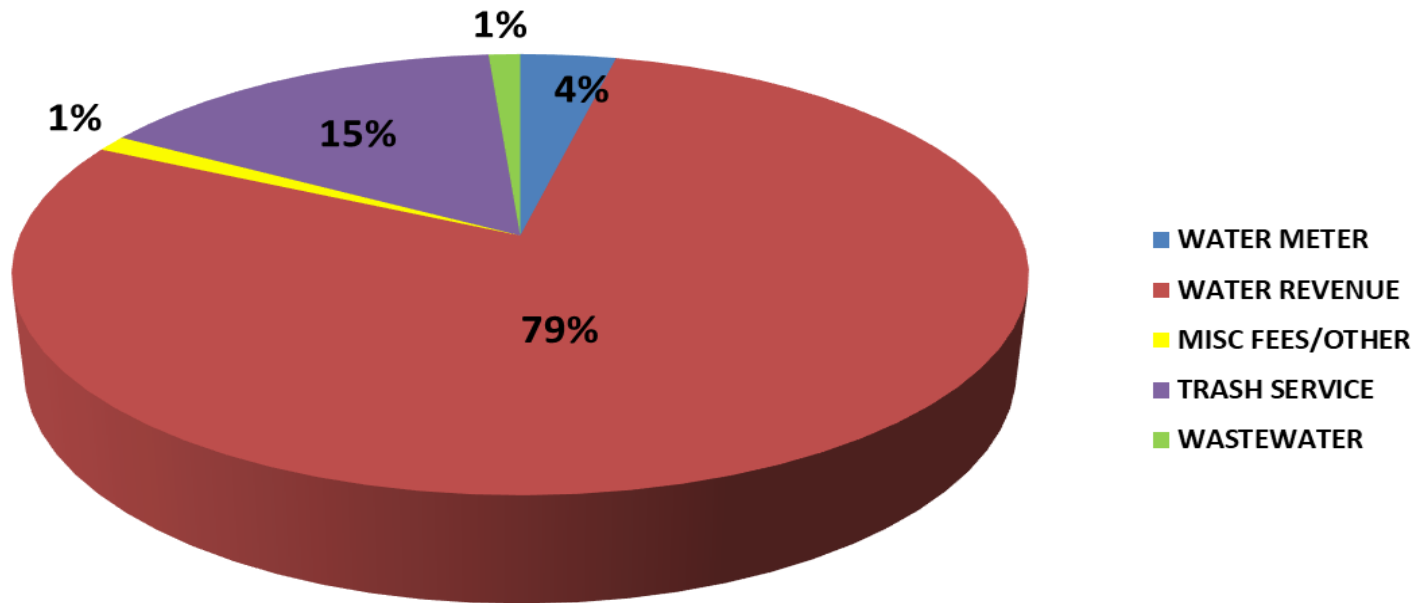
21 - CAPITAL IMPROVEMENTS		2020-2021	2021-2022	2021-2022	2022-2023	
PUBLIC WORKS		FISCAL YEAR	ORIGINAL	AMENDED	FISCAL YEAR	
DEPARTMENTAL EXPENDITURES		ACTUAL	BUDGET	BUDGET	BUDGET**	DESCRIPTION
CAPITAL OUTLAY						
7900-298	BOND ISSUE COSTS	-			-	
8210-490-122	PARKER RD PHASE TWO					
8210-490-124	PROJ MGMT 125 -ELEV WATER TWR	17,486			-	
8210-490-125	ELEVATED WATER TOWER	33,250		1,116,461		
8210-490-127	SCADA SYSTEM PROJECT	81,741				
8210-490-128	NORTH PUMP STATION PROJECT	1,170,796		20,800		
8210-490-129	BAIT SHOP WATERLINE RELOCATION	76,758		1,165,663		
8210-490-130	MCGARITY STEM REPLECEMENT	-		57,300		
8210-491-127	WINNINGKOFF RD(REVERSE C TO SNIDER LN)	1,771,192		2,730		
8210-491-131	PROJ MGMT 127 - WINNINGKOFF RD	70,853		-		
8210-491-134	STISON RD / MUDDY CREEK BRIDGE	264,438		262,600		
8210-491-135	SNIDER LANE/WHITE ROCK ROCK CREEK BRIDGE	373,285		47,858		
8210-491-136	WEST LUCAS RD PROJECT	789,256		3,395,564		
8210-491-300	BLONDY JHUNE RD ALIGNMENT	-		306,489		
8210-491-500	BROCKDALE RD REHABILITATION	603,651		41,349		
TOTAL CAPITAL OUTLAY		5,252,707	-	6,416,814	-	
TOTAL PUBLIC WORKS		5,252,707	0	6,416,814	0	

****NOTE:**

Ongoing Capital Project Budget Balances from FY 2021-2022 will be brought to Council for reallocation after the completion of the FY 2021-2022 audit to properly reflect outstanding budget balances to carry forward for FY 2022-2023.

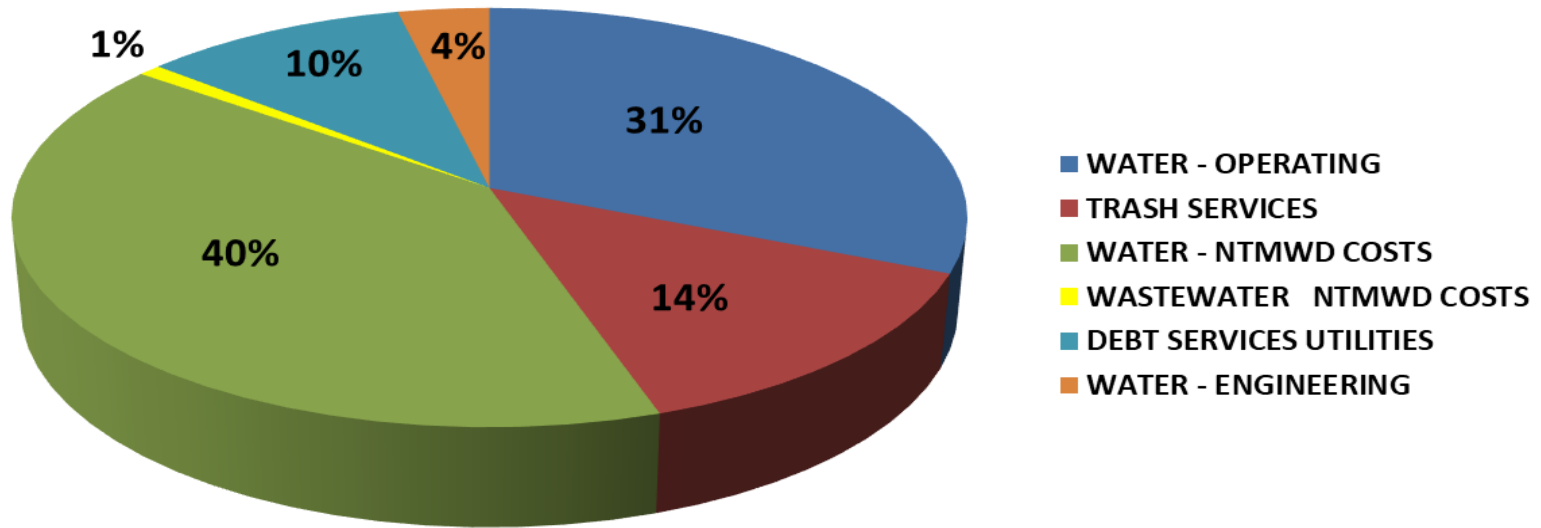
Water Fund Revenue FY 22/23

Total \$ 5,543,895



Water Fund Expenditures FY 22/23

Total \$ 5,532,702



51 - WATER UTILITIES FUND

REVENUES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
FEES & SERVICE CHARGES						
4461	WATER REVENUE	4,277,983	4,353,461	5,407,588	4,353,461	
4462	WATER TAPS & BORES	-	3,000	-	3,000	
4463	PENALTY & INTEREST	31,025	35,000	35,000	35,000	
4467	WATER METER	233,500	150,000	190,000	200,000	
4468	WATER METER REPAIRS	3,000	6,000	3,600	6,000	
4469	WASTEWATER FEES	63,539	54,000	88,000	66,000	
4470	REREAD/CHARTING	75	100	225	100	
4478	TRASH SERVICE	664,408	648,000	689,287	859,234	New trash provider - CWD FY 22-23 Rate \$26.09 trash/recycle
4497	FH METER RENTAL INC	3,000	3,500	4,750	3,500	
4498	MISC. FEE AND CHARGES	-	-	-	-	
4499	WATER LINES/FEES DEVEL	-	-	-	-	
TOTAL FEES & SERVICE CHARGES		5,276,530	5,253,061	6,418,450	5,526,295	
MISCELLANEOUS REVENUE						
4911	INTEREST INCOME	9,968	7,200	48,955	7,200	
4912	RETURN CHECK CHARGE	125	400	250	400	
4913	NTMWD REFUND	52,427	10,000	-	10,000	
4914	INSURANCE CLAIM REIMB	8,671	-	-	-	
4915	MISC REV -SALES TAX DISC	236	-	-	-	
4992	SALE OF ASSETS	-	-	-	-	
4995	REIMBURSEMENTS	-	-	5,000	-	
4996	WF RESERVE FUNDING (USE OF)	-	-	-	-	
4997	MISCELLANEOUS	-	-	23,007	-	
TOTAL MISCELLANEOUS REVENUE		71,427	17,600	77,212	17,600	
TOTAL OPERATING REVENUE		5,347,957	5,270,661	6,495,662	5,543,895	

51 - WATER FUND- Public Works

		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
PERSONNEL SERVICES						
6400-101	SALARIES - EXEMPT	186,945	193,453	203,151	205,356	City Manager, Finance Director, Development Services Director Split 50/50 with General Fund
6400-102	SALARIES - NON-EXEMPT	265,761	278,605	292,962	294,963	
6400-105	SALARIES - COLA	-	10,765	-	-	
6400-106	CERTIFICATION FEES	4,695	6,300	6,300	6,300	
6400-110	PERFORMANCE/INCENTIVE PAY	-	12,698	472	67,152	
6400-111	OVERTIME	42,200	51,726	51,726	51,726	
6400-112	WORKERS' COMPENSATION	7,037	10,700	10,700	10,700	
6400-113	LONGEVITY PAY	2,630	3,138	3,138	3,370	
6400-122	TMRS	63,828	68,000	71,084	69,063	Rate Decrease 12.57% to 12.24%
6400-123	GROUP INSURANCE	75,553	80,370	80,370	89,100	
6400-127	MEDICARE	7,299	7,700	8,050	8,096	
6400-129	LT DISABILITY	725	1,425	1,425	1,501	
6400-141	CAR ALLOWANCE	2,400	2,400	2,400	2,400	
TOTAL PERSONNEL SERVICES		659,074	727,280	731,778	809,727	
MATERIALS & SUPPLIES						
6400-201	OFFICE SUPPLIES	781	800	800	800	
6400-202	POSTAGE	605	2,000	2,000	2,000	
6400-204	FOOD/BEVERAGE	682	800	800	1,000	
6400-206	FUEL & LUBRICANTS	13,910	15,500	15,500	30,000	Increase in Fuel Costs
6400-207	FUEL - PROPANE/(NATURALGAS)	-	-	15,101	14,000	
6400-208	MINOR APPARATUS	1,453	2,700	2,700	3,500	Small tools/generator
6400-209	PROTEC CLOTHING/UNIFORMS	5,052	8,775	8,775	8,975	See Detail Listing
6400-210	COMPUTER SUPPLIES	-	450	450	450	
6400-211	MEDICAL SUPPLIES	-	250	250	250	
6400-212	CHEMICALS	3,218	6,000	6,000	6,000	Water Testing Materials
6400-222	OTHER SUPPLIES	-	-	-	-	
6400-223	SAND/DIRT	-	2,000	2,000	3,000	
6400-224	ASPHALT/FLEXBASE/CONCRETE	-	6,500	6,500	6,500	
TOTAL MATERIALS & SUPPLIES		25,701	45,775	60,876	76,475	
MAINTENANCE & REPAIR						
6400-230	REPAIRS & MAINT. - EQUIP.	181	2,500	2,500	2,500	
6400-231	FACILITY MAINTENANCE	3,630	4,500	4,500	6,000	See Detail Listing
6400-232	VEHICLE/EQP MAINT.	4,958	7,550	7,550	8,650	See Detail Listing
6400-233	REPAIR & MAINT WTR FACILITIES	148,188	263,000	263,000	295,000	See Detail Listing - Includes \$100K for Valve and Hydrant Maintenance
TOTAL MAINTENANCE & REPAIR		156,957	277,550	277,550	312,150	
PURCHASED SERVICES:						
6400-237	TRASH SERVICES	574,236	576,000	594,000	747,160	New trash provider - CWD FY 22-23 Rate \$26.09 trash/recycle Split 50/50 with General Fund
6400-302	AUDITING & ACCOUNTING	10,346	13,000	13,000	14,000	
6400-303	TELEPHONE	7,084	7,200	7,200	7,200	
6400-304	UB PROCESSING	26,462	27,000	27,000	30,000	
6400-305	SOFTWARE SUPPORT/MAINT	22,492	29,400	29,400	30,870	\$14.8K Incode annual maint/\$16K online bill pay (increase in customer transactions)
6400-306	METER SOFTWARE/HARDWARE MAINT	-	6,180	6,180	8,540	Neptune software and hardware maintenance
6400-307	TRAINING & TRAVEL	3,709	7,718	7,718	8,722	See Travel & Training Plan
6400-309	PROFESSIONAL SERVICES	23,179	46,600	46,600	38,800	See Detail Listing
6400-310	LEGAL SERVICES	1,081	900	900	900	
6400-313	MAINTENANCE AGREEMENTS	6,000	6,160	6,160	6,660	Konica Copier/Split with water fund/inc copies
6400-315	WATER - NTMWD	1,910,914	1,910,914	1,910,914	2,230,648	13 percent price increase/\$3.44 per 1,000 gallons Volume increase from 628,590 to 648,444 (1,000 Gal)
6400-316	WASTEWATER NTMWD	6,713	54,000	54,000	48,700	Upper East Fork Interceptor \$3.1057/Regional Wastewater System \$2.1210 (1,000 Gal)
6400-323	CELL PHONE	6,786	8,700	8,700	8,700	
6400-325	LIABILITY INSURANCE	20,200	22,000	22,000	24,200	Increase in rates
6400-331	ELECTRICITY	72,963	75,000	75,000	75,000	
6400-346	EQUIPMENT RENTAL	-	4,000	4,000	4,000	
TOTAL PURCHASED SERVICES		2,692,163	2,794,772	2,812,772	3,284,100	
GENERAL & ADMIN SERVICES/TRANSFERS						

51 - WATER FUND- Public Works

		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
DEPARTMENTAL EXPENDITURES						
6400-443	DUES/LICENSES	-	333	333	333	Three water license renewals
6400-999	PILOT TRANSFER OUT	284,355	277,789	339,296	279,090	
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		284,355	278,122	339,629	279,423	
<u>NON-CAPITAL EXPENSE</u>						
6400-411	FURNITURE	-	-	-	2,000	Office Furniture
6400-416	IMPLEMENTS & APPARATUS	-	-	-		
6400-420	EQUIPMENT - WATER	-	-	-		
6400-451	SOFTWARE	-	-	2,500	2,675	See Comprehensive IT Schedule
TOTAL NON-CAPITAL EXPENSE		-	-	2,500	4,675	-
<u>CAPITAL OUTLAY</u>						
8400-420	EQUIPMENT - WATER	-	-	-	-	
8400-452	HARDWARE	-	-	-	-	
TOTAL CAPITAL OUTLAY		-	-	-	-	-
TOTAL WATER UTILITIES		3,818,249	4,123,499	4,225,105	4,766,550	

51 - WATER FUND- Engineering

DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
PERSONNEL SERVICES						
6409-101	SALARIES - EXEMPT	70,198	84,770	87,814	88,813	P Works Director & Mgmt Analyst positions Split 50/50 with Water Fund
6409-105	SALARIES - COLA	-	1,934	-	-	
6409-112	WORKERS' COMPENSATION	191	290	290	290	
6409-113	LONGEVITY PAY	180	48	48	74	
6409-122	TMRS	8,874	11,000	11,394	10,986	
6409-123	GROUP INSURANCE	7,119	10,716	10,716	11,880	Rate Decrease 12.57% to 12.24%
6409-127	MEDICARE	1,030	1,250	1,294	1,294	
6409-129	LT DISABILITY	108	265	265	266	
6409-133	TELEPHONE ALLOWANCE	225	600	600	300	
TOTAL PERSONNEL SERVICES		87,925	110,873	112,421	113,903	
MATERIALS & SUPPLIES						
6409-201	OFFICE SUPPLIES	613	1,000	800	1,000	\$500 Plotter Ink/Paper/\$500 Other
6409-204	FOOD/BEVERAGE	-	250	250	500	
6409-208	MINOR APPARATUS	-	500	500	500	
6409-209	PROTEC CLOTHING/UNIFORMS	213	1,355	1,355	1,415	See Detail Listing
6409-210	COMPUTER SUPPLIES	-	500	-	500	
TOTAL MATERIALS & SUPPLIES		826	3,605	2,905	3,915	
MAINTENANCE & REPAIR						
6409-232	VEHICLE MAINTENANCE	-	2,000	2,000	500	See Detail Listing
TOTAL MAINTENANCE & REPAIR		-	2,000	2,000	500	
PURCHASED SERVICES:						
6409-305	SOFTWARE SUPPORT & MAINT	-	1,050	1,050	1,050	See Detail Listing- Scada software maint See Comprehensive IT Schedule \$50
6409-307	TRAINING & TRAVEL	-	1,740	1,740	2,300	See Travel & Training Plan
6409-309	PROFESSIONAL SERVICES	145,838	132,800	196,600	72,000	See Detail Listing
6409-323	CELL PHONE	60	1,200	1,200	1,200	
TOTAL PURCHASED SERVICES		145,898	136,790	200,590	76,550	
GENERAL & ADMIN SERVICES/TRANSFERS						
6409-443	DUES/LICENSES	675	1,075	1,075	1,135	See Detail Listing
TOTAL GENERAL & ADMIN SERVICES/TRANSFERS		675	1,075	1,075	1,135	
NON-CAPITAL EXPENSE						
6409-411	FURNITURE	-	500	-	-	
6409-416	IMPLEMENTS & APPARATUS	-	500	-	-	
6409-452	HARDWARE & TELECOM	-	500	2,200	-	
TOTAL NON-CAPITAL EXPENSE		-	1,500	2,200	-	
CAPITAL OUTLAY						
8409-452	HARDWARE & TELECOMM	-	-	-	-	
TOTAL CAPITAL OUTLAY		-	-	-	-	
TOTAL WATER UTILITIES		235,324	255,843	321,191	196,003	

51 - WATER FUND- Debt Service

DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	125,000	125,000	125,000	125,000	
7900-215	2007 CERT OF OBLIG-INTEREST	34,290	29,219	29,219	23,906	
7900-216	2007 GO REFUNDING- PRINCIPAL	105,000	105,000	105,000		
7900-217	2007 GO REFUNDING- INTEREST	5,922	1,974	1,919		
7900-218	2011 CERT OF OBLIG-PRINCIPAL	212,754	-			
7900-219	2011 CERT OF OBLIG-INTEREST	1,725	-			
7900-222	2017 CERT OF OBLIG-PRINCIPAL	120,000	120,000	120,000	125,000	
7900-223	2017 CERT OF OBLIG-INTEREST	75,750	72,150	72,150	68,475	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	50,000	50,000	50,000	55,000	
7900-225	2019 CERT OF OBLIG-INTEREST	43,793	41,293	41,293	38,668	
7900-226	2020 CERT OF OBLIG-PRINCIPAL	-	95,000	95,000	105,000	
7900-227	2020 CERT OF OBLIG-INTEREST	24,462	32,500	32,500	28,500	
7900-298	BOND ISSUE COSTS	36,197	600	600	600	
TOTAL DEBT SERVICE		834,893	672,736	672,681	570,149	
TOTAL DEBT SERVICE		834,893	672,736	672,681	570,149	

59 - DEBT SERVICES FUND

DEPARTMENTAL EXPENDITURES		2020-2021 FISCAL YEAR ACTUAL	2021-2022 ORIGINAL BUDGET	2021-2022 AMENDED BUDGET	2022-2023 FISCAL YEAR BUDGET	DESCRIPTION
REVENUES						
PROPERTY TAXES						
4011	PROPERTY TAXES	1,585,243	1,439,715	1,608,904	1,192,849	
4012	PROPERTY TAXES-DELINQUENT	2,269	-	1,469		
4015	PROPERTY TAXES-P&I	7,774	5,000	5,953		
4911	INTEREST INCOME	3,052	3,000	4,049		
TOTAL PROPERTY TAXES		1,598,338	1,447,715	1,620,375	1,192,849	
4996	RESERVE FUNDING (USE OF)	215,000	147,511		167,759	
TOTAL REVENUES		1,813,338	1,595,226	1,620,375	1,360,608	
EXPENDITURES						
DEBT SERVICE						
7900-214	2007 CERT OF OBLIG-PRINCIPAL	90,000	90,000	90,000	100,000	
7900-215	2007 CERT OF OBLIG-INTEREST	26,746	23,163	23,163	19,125	
7900-216	2007 GO REFUNDING- PRINCIPAL	235,000	245,000	245,000		
7900-217	2007 GO REFUNDING- INTEREST	13,630	4,606	4,478		
7900-218	2011 CERT OF OBLIG-PRINCIPAL	392,793	-	-		
7900-219	2011 CERT OF OBLIG-INTEREST	2,475	-	-		
7900-220	2015 CERT OF OBLIG-PRINCIPAL	120,000	125,000	125,000	130,000	
7900-221	2015 CERT OF OBLIG-INTEREST	39,900	36,225	36,225	32,400	
7900-222	2017 CERT OF OBLIG-PRINCIPAL	235,000	245,000	245,000	250,000	
7900-223	2017 CERT OF OBLIG-INTEREST	151,725	144,525	144,525	137,100	
7900-224	2019 CERT OF OBLIG-PRINCIPAL	175,000	260,000	260,000	285,000	
7900-225	2019 CERT OF OBLIG-INTEREST	232,783	221,908	221,908	208,283	
7900-226	2020 GO REFUNDING-PRINCIPAL	-	150,000	150,000	155,000	
7900-227	2020 GO REFUNDING-INTEREST	36,836	48,800	48,800	42,700	
7900-298	BOND ISSUE COSTS	60,170	1,000	1,000	1,000	
TOTAL DEBT SERVICE		1,812,057	1,595,227	1,595,099	1,360,608	

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

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 District without Chapter 313 Agreements* or Comptroller Form 50-884 *Tax Rate Calculation Worksheet, School District with Chapter 313 Agreements*.

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 1,615,999,139
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 221,591,794
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 1,394,407,345
4.	2021 total adopted tax rate.	\$ 0.288397 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value.	
	A. Original 2021 ARB values: \$ 16,783,499	
	B. 2021 values resulting from final court decisions: - \$ 16,209,770	
	C. 2021 value loss. Subtract B from A. ³	\$ 573,729
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25.	
	A. 2021 ARB certified value: \$ 350,000	
	B. 2021 disputed value: - \$ 53,235	
	C. 2021 undisputed value. Subtract B from A. ⁴	\$ 296,765
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 870,494

¹ Tex. Tax Code § 26.012(14)
² Tex. Tax Code § 26.012(14)
³ Tex. Tax Code § 26.012(13)
⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 1,395,277,839
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 0
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value:..... \$ 506,631 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value:..... + \$ 8,429,427 C. Value loss. Add A and B. ⁶	\$ 8,936,058
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 8,936,058
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 1,386,341,781
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 3,998,168
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 10,506
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 4,008,674
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 1,837,535,103 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ _____ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:..... - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 1,837,535,103

⁵ Tex. Tax Code § 26.012(15)

⁶ Tex. Tax Code § 26.012(15)

⁷ Tex. Tax Code § 26.012(15)

⁸ Tex. Tax Code § 26.03(c)

⁹ Tex. Tax Code § 26.012(13)

¹⁰ Tex. Tax Code § 26.012(13)

¹¹ Tex. Tax Code § 26.012, 26.04(c-2)

¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	<p>Total value of properties under protest or not included on certified appraisal roll. ¹³</p> <p>A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district’s value and the taxpayer’s claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ <u>68,908,445</u></p> <p>B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ <u>0</u></p> <p>C. Total value under protest or not certified. Add A and B. \$ <u>68,908,445</u></p>	
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ <u>254,199,805</u>
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ <u>1,652,243,743</u>
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ <u>0</u>
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ <u>82,877,072</u>
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ <u>82,877,072</u>
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ <u>1,569,366,671</u>
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ <u>0.255432</u> /\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ _____/\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ <u>0.185743</u> /\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,395,277,839</u>

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 2,591,630
31.	<p>Adjusted 2021 levy for calculating NNR M&O rate.</p> <p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 6,618</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 6,618</p> <p>E. Add Line 30 to 31D.</p>	\$ 2,598,248
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.165560/\$100
34.	<p>Rate adjustment for state criminal justice mandate. ²³</p> <p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	<p>Rate adjustment for indigent health care expenditures. ²⁴</p> <p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]
²³ Tex. Tax Code § 26.044
²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	<p>Rate adjustment for county indigent defense compensation. ²⁵</p> <p>A. 2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose \$ _____ 0</p> <p>B. 2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D. If not applicable, enter 0.</p>	\$ _____ 0/\$100
37.	<p>Rate adjustment for county hospital expenditures. ²⁶</p> <p>A. 2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022. \$ _____ 0</p> <p>B. 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. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100. \$ _____ 0/\$100</p> <p>E. Enter the lesser of C and D, if applicable. If not applicable, enter 0.</p>	\$ _____ 0/\$100
38.	<p>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 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year \$ _____ 0</p> <p>B. Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. \$ _____ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ _____ 0/\$100
39.	<p>Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.</p>	\$ 0.165560 /\$100
40.	<p>Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent \$ _____ 0</p> <p>B. Divide Line 40A by Line 32 and multiply by \$100 \$ _____ 0/\$100</p> <p>C. Add Line 40B to Line 39.</p>	\$ 0.165560 /\$100
41.	<p>2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below.</p> <p>Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p>Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$ 0.171354 /\$100

²⁵ Tex. Tax Code § 26.0442
²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	<p>Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	\$ _____ 0 /\$100
42.	<p>Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <p>(1) are paid by property taxes,</p> <p>(2) are secured by property taxes,</p> <p>(3) are scheduled for payment over a period longer than one year, and</p> <p>(4) are not classified in the taxing unit's budget as M&O expenses.</p> <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2022, verify if it meets the amended definition of debt before including it here. ²⁸</p> <p>Enter debt amount \$ <u>1,360,608</u></p> <p>B. Subtract unencumbered fund amount used to reduce total debt. - \$ <u>0</u></p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ <u>0</u></p> <p>D. Subtract amount paid from other resources - \$ <u>0</u></p> <p>E. Adjusted debt. Subtract B, C and D from A.</p>	\$ <u>1,360,608</u>
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ <u>167,162</u>
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ <u>1,193,446</u>
45.	<p>2022 anticipated collection rate.</p> <p>A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ <u>100.00</u> %</p> <p>B. Enter the 2021 actual collection rate. <u>100.90</u> %</p> <p>C. Enter the 2020 actual collection rate. <u>100.05</u> %</p> <p>D. Enter the 2019 actual collection rate. <u>102.13</u> %</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>	<u>100.05</u> %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ <u>1,192,849</u>
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ <u>1,652,243,743</u>
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ <u>0.072195</u> /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ <u>0.243549</u> /\$100
D49.	<p>Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.</p>	\$ _____ /\$100

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

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

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ _____ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ _____ 0
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ _____ 0 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.255432 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.255432 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.243549 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.243549 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ _____ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ _____ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.243549 /\$100

³² Tex. Tax Code § 26.041(d)

³³ Tex. Tax Code § 26.041(i)

³⁴ Tex. Tax Code § 26.041(d)

³⁵ Tex. Tax Code § 26.04(c)

³⁶ Tex. Tax Code § 26.04(c)

³⁷ Tex. Tax Code § 26.045(d)

³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.005274 /\$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ 0.000000 /\$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ 0 /\$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ 0.005274 /\$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ 0.248823 /\$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ 0.165560 /\$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,652,243,743
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ 0.030261 /\$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.072195 /\$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ 0.268016 /\$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.288397/\$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit’s Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year’s worksheet.	\$ 0/\$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.288397/\$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,386,341,781
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 3,998,168
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 1,569,366,671
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0/\$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.248823/\$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.255432 /\$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.248823 /\$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>67</u>	
De minimis rate.	\$ 0.268016 /\$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Jayna Dean
 Printed Name of Taxing Unit Representative

sign here *Jayna Dean*
 Taxing Unit Representative

7/21/2022
 Date

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