

**CITY OF FARMERSVILLE
ORDINANCE #O-2021-0914-001**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, ADOPTING AND APPROVING THE BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR INTRA- AND INTER-DEPARTMENTAL FUND TRANSFERS; AMENDING AND ADOPTING THE REVISED FISCAL YEAR 2020-2021 BUDGET; REPEALING CONFLICTING ORDINANCES; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City of Farmersville, Texas is a Type A General – Law Municipality located in Collin County, created in accordance with the provisions of Chapter 6 of the Local Government Code, and operating pursuant to the enabling legislation of the State of Texas; and

WHEREAS, the City Manager has caused to be filed with the City Secretary a budget to cover all proposed expenditures of the government of the City for the fiscal year beginning October 1, 2021, and ending September 30, 2022; and

WHEREAS, the budget shows, as definitely as possible, each of the various projects for which appropriations are made in the budget and the estimated amount of money carried in the budget for each such project; and

WHEREAS, the budget has been available for inspection by any taxpayer; and

WHEREAS, the budget, appended hereto as Exhibit A, was duly presented to the City Council by the City Manager and a public hearing was ordered by the City Council; and

WHEREAS, notice of public hearing on the budget, stating the date, time, place, and subject matter of said public hearing was given as required by the laws of the State of Texas; and

WHEREAS, said public hearing was held according to said notice, and all those wishing to speak on the budget were heard; and

WHEREAS, the City Council has studied said budget and listened to the comments of the taxpayers at the public hearing held, and therefore has determined that the budget attached hereto is in the best interest of the City of Farmersville.

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

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SECTION 1. FINDINGS INCORPORATED.

All of the above premises are hereby found to be true and correct legislative and factual determinations of the City of Farmersville and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET APPROVED AND ADOPTED.

The attached Budget presented by the City Manager and as amended at the City Council Budget Workshop is hereby approved in all respects and adopted as the City's Budget for the fiscal year 2021-2022, and there is hereby appropriated from the funds indicated and for such purposes, respectively, such sums of money for such projects, operations, activities, purchases, and other expenditures as proposed in the attached budget.

[Remainder of page intentionally left blank.]

SECTION 3. 2021-2022 ANNUAL BUDGET APPROPRIATIONS.

The Fiscal Year 2021-2022 Annual Budget is appropriated as follows:

GOVERNMENTAL FUNDS	FY 2021-2022 Proposed				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund	\$ 1,429,664	\$ 2,588,812	\$ 4,077,408	\$ 1,488,596	\$ 1,429,664
Special Revenue Funds					
Court Technology Fund	\$ 2,520	\$ 3,100	\$ 2,500		\$ 3,120
Court Security Fund	\$ 17,247	\$ 3,600	\$ 750		\$ 20,097
Library Donations	\$ 3,689	\$ 200	\$ -		\$ 3,889
Special Projects Fund	\$ 130,333		\$ 130,333		\$ -
CC Child Special Revenue	\$ 18,601	\$ 8,750	\$ 8,500		\$ 18,851
Debt Service Fund	\$ 457,342	\$ 717,932	\$ 718,485		\$ 456,789
TIRZ	\$ 586,779	\$ 692,187	\$ 673,775		\$ 605,191
Cares Fund(TDEM)	\$ 487,823	\$ 449,731	\$ 937,554		\$ -
Park Dedication Fund	\$ 44,506				\$ 44,506
LakeHaven MUD	\$ 5,000				\$ 5,000
Law Enforcement Training	\$ 1,805				\$ 1,805
Summit Property Escrow	\$ 16,708	\$ 50			\$ 16,758
Money Market Account	\$ 74,238	\$ 100			\$ 74,338
Capital Projects Funds					
2017 Bond Fund	\$ 501,049	\$ 50	\$ 501,099		\$ -
2019 Bond Fund	\$ 700,538	\$ 50	\$ 700,588		\$ -
TOTAL GOVERNMENTAL FUNDS	\$ 4,477,842	\$ 4,464,562	\$ 7,750,992	\$ 1,488,596	\$ 2,680,008

PROPRIETARY FUNDS	FY 2021-2022 Proposed				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
Enterprise Funds					
Water Fund	\$ 438,595	\$ 1,948,041	\$ 1,808,312	\$ (139,729)	\$ 438,595
Wastewater Fund	\$ 305,355	\$ 1,725,620	\$ 1,581,346	\$ (252,780)	\$ 196,849
Refuse Fund	\$ 46,814	\$ 521,407	\$ 404,526	\$ (116,881)	\$ 46,814
Electric Fund	\$ 663,014	\$ 4,398,738	\$ 3,459,529	\$ (939,206)	\$ 663,017
Equipment Replacement Fund	\$ 5,322				\$ 5,322
TOTAL PROPRIETARY FUNDS	1,459,100	8,593,806	7,253,713	(1,448,596)	1,350,597

SECTION 4. 2020-2021 ANNUAL BUDGET APPROPRIATIONS REVISED.

The Revised Fiscal Year 2020-2021 Annual Budget is hereby amended and appropriated as follows:

GOVERNMENTAL FUNDS	FY 2020-2021 REVISED				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund	\$ 1,429,664	\$ 2,895,603	\$ 4,384,199	\$ 1,488,596	\$ 1,429,664
Special Revenue Funds					
Court Technology Fund	\$ (330)	\$ 3,600	\$ 750		\$ 2,520
Court Security Fund	\$ 20,772	\$ 3,100	\$ 6,625		\$ 17,247
Library Donations	\$ 3,489	\$ 200	\$ -		\$ 3,689
Special Projects Fund	\$ 130,333				\$ 130,333
CC Child Special Revenue	\$ 19,601	\$ 7,500	\$ 8,500		\$ 18,601
Debt Service Fund	\$ 464,067	\$ 717,956	\$ 724,681		\$ 457,342
TIRZ	\$ 449,785	\$ 557,369	\$ 420,375		\$ 586,779
Cares Fund(TDEM)	\$ 126,415	\$ 551,408	\$ 190,000		\$ 487,823
Park Dedication	\$ 20,538	\$ 23,968			\$ 44,506
LakeHaven MUD	\$ 5,000				\$ 5,000
Law Enforcement Training	\$ 1,874	\$ 1,086	\$ 1,155		\$ 1,805
Summit Property Escrow	\$ 16,708				\$ 16,708
Money Market Account	\$ 74,238				\$ 74,238
Capital Projects Funds					
2012 Bond Fund	\$ 545,491	\$ 200	\$ 545,691		\$ -
2017 Bond Fund	\$ 661,981	\$ 225	\$ 161,157		\$ 501,049
2019 Bond Fund	\$ 1,662,220	\$ 1,750,461	\$ 2,712,143		\$ 700,538
TOTAL GOVERNMENTAL FUNDS	\$ 5,631,846	\$ 6,512,676	\$ 9,155,276	\$ 1,488,596	\$ 4,477,842

PROPRIETARY FUNDS	FY 2020-2021 REVISED				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
Enterprise Funds					
Water Fund	\$ 332,038	\$ 2,062,232	\$ 1,815,946	\$ (139,729)	\$ 438,595
Wastewater Fund	\$ 76,969	\$ 1,730,400	\$ 1,249,234	\$ (252,780)	\$ 305,355
Refuse Fund	\$ 46,814	\$ 510,058	\$ 393,177	\$ (116,881)	\$ 46,814
Electric Fund	\$ 467,440	\$ 5,136,512	\$ 4,001,732	\$ (939,206)	\$ 663,014
Equipment Replacement Fund	\$ 5,322				\$ 5,322
TOTAL PROPRIETARY FUNDS	928,583	9,439,202	7,460,089	(1,448,596)	1,459,100

SECTION 5. CITY MANAGER AUTHORIZED TO INVEST CERTAIN FUNDS.

The City Manager is hereby authorized to invest any funds not needed for current use, whether operating or bond funds, in accordance with the City's Investment Policy.

SECTION 6. CITY MANAGER AUTHORIZED TO MAKE FUND TRANSFERS.

The City Manager is hereby authorized to make intra- and inter-departmental fund transfers during the fiscal year as may become necessary in order to avoid over-expenditure of particular accounts.

SECTION 7. REPEALER CLAUSE.

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION 8. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this Ordinance and the same are deemed severable for this purpose.

SECTION 9. EFFECTIVE DATE.


This Ordinance shall take effect immediately upon its passage and approval and publication in accordance with and as provided by Texas law.

PASSED on first and only reading on the 14th day of September, 2021 as an ordinance related to the adoption of the City's annual budget and the setting of the tax rate at a properly scheduled meeting of the City Council of the City of Farmersville, Texas, there being a quorum present, and approved by the Mayor on the date set out below.

APPROVED this the 14th day of September, 2021.


Bryon Wiebold, Mayor

ATTEST:


Sandra Green, TRMC
City Secretary



City of Farmersville Operating Budget 2021-2022



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City of Farmersville Fiscal Year 2021-2022 Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of \$102,174, which is a 6.38 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 \$69,367.

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

FOR: Craig Overstreet, Terry Williams, Ted Wagner, Mike Henry, Lance Hudson

AGAINST:

PRESENT and not

voting: Mayor Bryon Wiebold

ABSENT:

Property Tax Rate Comparison

	2021-2022	2020-2021
Property Tax Rate:	\$0. 712044/100	\$0. 712044/100
No-New-Revenue Tax Rate:	\$0. 695271/100	\$0. 803570/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0. 465203/100	\$0. 443742/100
Voter-Approval Tax Rate:	\$0. 728955/100	\$0. 712044/100
Debt Rate:	\$0. 247470/100	\$0. 232803/100

Total debt obligation for City of Farmersville secured by property taxes: \$0

General Fund Budget Workshop

	Current Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022
General Fund Revenue			
Ad Valorem	\$ 1,434,538	\$ 1,434,538	\$ 1,747,400
Sales Tax	\$ 606,721	\$ 618,687	\$ 608,500
Franchise Fee	\$ 98,055	\$ 97,439	\$ 97,400
Hotel Occupancy Tax		\$ 196	
Skybeam	\$ 58,320	\$ 58,320	\$ 58,320
Permits	\$ 101,017	\$ 205,350	\$ 150,350
Planning and Zoning Fees	\$ 50,000	\$ 80,000	\$ 54,147
Court	\$ 150,000	\$ 125,000	\$ 125,000
Collin County Fire Runs	\$ 114,132	\$ 113,272	\$ 113,272
County Library Funds	\$ 31,100	\$ 31,378	\$ 31,378
EDC Staff Support	\$ 1,000	\$ 1,000	\$ 1,000
Grant Reimb	\$ 102,593	\$ 102,593	
Rent	\$ 43,647	\$ 36,802	\$ 36,802
Sales of Fixed Assets	\$ 115,572	\$ 18,272	\$ 65,300
Other Income	\$ 27,956	\$ 27,956	\$ 30,000
CDC Staff Support	\$ 1,000	\$ 1,000	\$ 1,000
Transfer in	\$ 1,488,596	\$ 1,488,596	\$ 1,488,596
TIRZ Transfer \Out	\$ (360,205)	\$ (495,561)	\$ (616,892)
Texas Forest Service Grant		\$ 4,499	
Christmas Lights		\$ 51,075	
Transfer in Reserves		\$ 328,587	
4B Reimbursement	\$ 85,000	\$ 54,000	\$ 84,635
Interest Earned	\$ 15,000	\$ 1,200	\$ 1,200
Total	\$ 4,164,042	\$ 4,384,199	\$ 4,077,408
General Fund Expenses			
Transfer Out		\$ 222,087	
Mayor/Council	\$ 17,300	\$ 15,300	\$ 17,663
Administration	\$ 1,035,410	\$ 960,466	\$ 797,772
Development Services			\$ 176,898
Municipal Court	\$ 224,662	\$ 222,988	\$ 230,131
Library	\$ 167,894	\$ 169,928	\$ 169,814
Civic Center	\$ 19,541	\$ 20,550	\$ 17,450
Police Department	\$ 1,415,198	\$ 1,376,434	\$ 1,337,860
Fire Department	\$ 403,457	\$ 400,757	\$ 391,808
Street Department	\$ 277,865	\$ 375,278	\$ 333,438
Property and Bldg	\$ 186,351	\$ 278,689	\$ 197,515
Park Dept.	\$ 228,423	\$ 228,131	\$ 251,212
Debt Service Department	\$ 187,941	\$ 113,591	\$ 155,847
Total:	\$ 4,164,042	\$ 4,384,199	\$ 4,077,408
Revenue vs. Expenses	\$ -	\$ -	\$ -

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
00-REVENUE								
100.00.5711.000	AD VALOREM TAX	651,803	697,542	1,074,251	1,394,591	798,717	1,394,591	1,707,900
100.00.5712.000	CC CONV FEE COURT	0	0	0	0	0		
100.00.5713.000	DEL. TAX, PEN. & INT.	49,832	68,058	38,116	39,947	26,032	39,947	39,500
100.00.5714.000	CC CONV FEE UTILITY	0	0	0	0	0		
100.00.5715.000	TIRZ	0	0	0	0	0		
100.00.5721.000	SALES TAX	454,406	500,236	579,850	600,621	298,671	611,187	600,000
100.00.5722.000	BEVERAGE TAX	2,170	3,941	8,006	6,100	3,015	7,500	8,500
100.00.5723.000	HOTEL OCCUPANCY TAX	0	0	0	0	196	196	
100.00.5730.000	FRANCHISE FEES - GARBAGE	32,650	32,869	34,045	35,655	17,515	35,100	35,100
100.00.5731.000	FRANCHISE FEES - GAS	26,564	28,041	33,771	33,000	29,789	29,789	29,000
100.00.5732.000	SKYBEAM	58,320	58,320	58,320	58,320	29,160	58,320	58,320
100.00.5733.000	ELEC. FUND FRANCHISE FEE	6,836	7,420	8,961	7,200	7,498	10,500	10,800
100.00.5734.000	FRANCHISE FEES - TELE.	2,989	2,281	2,629	3,000	634	3,000	3,000
100.00.5735.000	FRANCHISE FEES - CABLE	12,874	19,731	21,245	19,000	11,703	19,000	19,000
100.00.5740.000	ANNEXATION FEE	0	0	529	0	0		
100.00.5741.000	PERMITS & INSPECTIONS	36,067	231,262	146,473	100,817	161,450	205,000	150,000
100.00.5741.001	ALCOHOL BEVERAGE PERMIT	188	188	188	200	268	350	350
100.00.5742.000	PLANNING & ZONING FEES	23,448	64,002	41,191	50,000	62,701	80,000	54,097
100.00.5743.000	FEES (ANIMAL REG)	60	890	210	200	45	50	50
100.00.5744.000	PENALTIES	155,610	128,197	117,951	150,000	55,891	125,000	125,000
100.00.5745.000	CNTY FIRE RUNS	102,431	99,941	114,187	114,132	56,636	113,272	113,272
100.00.5746.000	ONION SHED RENTAL	550	600	325	500	100	500	500
100.00.5747.000	COUNTY LIBRARY FUND	6,970	22,246	38,794	31,100	9,444	31,378	31,378
100.00.5748.000	MICRO CHIP PROGRAM	0	2	0	0	0		
100.00.5752.000	SENIOR CENTER DONATIONS	-347	596	0	0	0		
100.00.5753.000	DONATIONS	4,000	0	0	0	0		
100.00.5754.000	GRANT PROCEEDS	136,148	77,673	0	102,593	102,593	102,593	
100.00.5758.000	T-MOBLIE LEASE	15,352	19,266	16,508	16,747	10,505	16,747	16,747
100.00.5759.000	GAMING MACHINE LICENSE	600	600	0	1,200	0		
100.00.5762.000	INTEREST EARNED	17,054	28,754	11,453	15,000	935	1,200	1,200
100.00.5763.000	FEDC 4A STAFF SUPPORT	1,000	0	1,000	1,000	0	1,000	1,000
100.00.5765.000	RENT E. TX. MED CTR.	13,396	11,000	12,000	12,000	6,000	12,000	12,000
100.00.5768.000	S W BELL LEASE	7,731	3,734	2,568	7,200	1,395	2,055	2,055
100.00.5769.000	OTHER INCOME	30,499	33,490	32,249	27,956	1,172	27,956	30,000
100.00.5769.001	CARES ACT REFUND	0	0	36,229	0	0		
100.00.5769.002	FARMERSVILLE LIGHTS DONA	0	0	0	0	49,950	49,950	
100.00.5769.003	FVILLE LIGHT CARRIAGE RI	0	0	0	0	1,125	1,125	
100.00.5771.000	ATHLECTIC COMPLEX	0	0	0	0	0		
100.00.5772.000	PUBLIC WORKS REVENUE	6,426	0	0	0	0		
100.00.5774.000	ALARM FEE	75	650	750	500	50		500
100.00.5775.000	TEXAS FOREST SERVICE GRA	0	15,375	0	0	4,499	4,499	
100.00.5777.000	BRICK CAMPAIGN	50	0	0	0	0		
100.00.5778.000	PARK DEDICATION FEE	0	0	20,538	0	23,968		
100.00.5791.000	4B SUPPORT REVENUE	1,000	1,000	20,674	1,000	0	1,000	1,000
100.00.5792.000	ADM.SUPPORT CHARGES	20,710	20,710	20,710	20,710	10,355	20,710	20,710
100.00.5793.000	RENT RECEIVED	3,600	3,600	3,600	3,600	1,800	3,600	3,600
100.00.5794.000	CIVIC RENT	4,670	5,106	2,613	5,500	300	5,500	5,500
100.00.5795.000	4B SALARY	23,546	28,943	15,483	85,000	30,609	54,000	84,635
100.00.5799.000	CAPITAL LEASE REFUNDING	0	0	0	0	0		
100.00.5899.000	SALE OF EQUIPMENT	0	7,913	0	0	0		
100.00.5939.000	FORESTRY SVC GRANT	0	0	4,025	0	0		
100.00.5940.000	INSURANCE CLAIM REFUND	60,985	0	0	0	0		
100.00.5991.000	TRANSFERS IN-OTHER FUNDS	1,424,286	1,424,286	1,439,114	1,464,286	712,143	1,464,286	1,464,286
100.00.5992.000	SALE OF FIXED ASSESTS	0	0	0	115,572	18,272	18,272	65,300
100.00.5994.000	LEASE PURCHASE PROCEEDS	45,615	0	0	0	0		
100.00.5995.000	TRANSFERS-RESERVE	0	0	0	0	0	328,587	
100.00.5998.000	TRANS.IN- GEN.FND.SURPLU	0	0	0	0	0		
100.00.5999.001	TIRZ TRANSFER OUT	0	0	305680	360205	-495,561	(495,561)	(616,892)
TOTAL REVENUE		3,440,164	3,648,463	3,652,876	4,164,042	2,049,575	4,384,199	4,077,408

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
00-TRANSFER OUT								
CAPITAL EXPENDI								
100.00.6831.000	CAPITAL OUTLAY EQUIP	0	0	0	0	0	0	
100.00.7911.000	DEBT PROCEEDS	0	0	0	0	0	0	
100.00.7921.000	TRANSFER IN G.F.	0	0	0	0	0	0	
100.00.8911.000	TRANSFER OUT	0	0	35	0		222,087	
100.00.9901.000	GRANT REIMB PD	0	0	0	0	0	0	
100.00.9902.000	GRANT REIMBURSEMENT FIRE	0	0	0	0	0	0	
100.00.9950.000	INSURANCE REIMBURSEMENT	0	0	0	0	0	0	
100.00.9997.000	TRANFER WITH FUND 120	(24,791)	0	0	0	0	0	
TOTAL TRANSFERS		(24,791)		35			222,087	

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
11-MAYOR & CITY								
PERSONNEL SERVI								
100.11.6115.000	SALARIES, PART TIME	2,040	2,000	2,040	2,040	1,020	2,040	2,040
TOTAL PERSONNEL		2,040	2,000	2,040	2,040	1,020	2,040	2,040
CONTRACTS & PROF								
100.11.6211.000	LEGAL SERVICES	0	0	0	1,000	0	1,000	1,000
TOTAL CONTRACTS		0	0	0	1,000	0	1,000	1,000
MAINTENANCE								
100.11.6392.000	OTHER SUPPLIES	0	991	0	500	72	500	500
TOTAL MAINT.		0	991	0	500	72	500	500
PERSONNEL RELATED ITEMS								
100.11.6612.000	TRAVEL/SCHOOL/DUES	1,298	912	28	5,000	312	3,000	5,000
100.11.6621.000	SPECIAL EVENTS	0	60	349	1,500	1,334	1,500	1,500
100.11.6631.000	INSURANCE	5,300	6,000	6,600	7,260	7,260	7,260	7,623
TOTAL PERSONAL RELATED		6,598	6,972	6,977	13,760	8,906	11,760	14,123
CAPITAL EXPENDITURES								
100.11.6831.000	CAPITAL EQUIPMENT	0	0	0	0	0	-	-
TOTAL CAPITAL EXPENDITURES		0	0	0	0	0	-	-
TOTAL 11-MAYOR & COUNCIL		8,638	9,963	9,017	17,300	9,998	15,300	17,663

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		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
100.12.6111.000	SALARIES, REGULAR	216,335	204,963	264,020	391,647	168,208	320,500	168,801
100.12.6112.000	ACCRIED WAGES	8,574	1,194	-558	0	0		
100.12.6113.000	SALARIES, OVERTIME	283	0	0	0	0		
100.12.6115.000	SALARIES, PART TIME	0	0	0	0	0		
100.12.6118.000	BENEFIT POOL ADM. FEE	0	0	0	0	0		
100.12.6141.000	FICA EXPENSE	17,460	16,494	20,956	30,726	13,081	25,900	15,920
100.12.6142.000	HEALTH INSURANCE	38,371	34,796	34,398	44,700	19,788	40,738	38,400
100.12.6143.000	WORKERS COMPENSATION	863	925	975	1,175	1,175	1,175	1,500
100.12.6145.000	UNEMPLOYMENT INSURANCE	903	149	1,043	1,500	354	1,500	2,500
100.12.6146.000	EMPLOYEE RETIREMENT EXP.	19,028	17,975	23,843	38,186	14,926	37,600	16,200
100.12.6147.000	BENEFIT POOL	0	0	0	0	0		
100.12.6148.000	VACATION LIABILITY	0	0	0	8,000	0	8,000	8,000
100.12.6149.000	CM AFLAC ALLOWANCE	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		301,817	276,496	344,677	515,934	217,532	435,413	251,321
CONTRACTS & PROF. SVC.								
100.12.6210.000	PROFESSIONAL SERVICES	81,729	18,765	5,688	23,000	3,423	23,000	23,000
100.12.6210.001	ESCHEAT TO STATE	4,646	749	0	0	0		
100.12.6211.000	LEGAL SERVICES	108,494	100,829	101,985	140,000	77,248	155,655	150,000
100.12.6211.001	BIG D LEGAL SERVICE	2,939	0	0	0	0		
100.12.6211.002	IACC LEGAL	24,791	0	0	0	0		
100.12.6211.003	TIRZ	0	0	0	0	0		
100.12.6212.000	FINANCIAL AUDIT FEES	19,290	19,865	18,855	35,000	13,110	35,000	35,000
100.12.6213.000	CODIFICATION EXPENSES	9,145	3,258	6,195	8,000	1,050	8,000	8,000
100.12.6214.000	CENTRAL APPR. DIST. EXP.	9,858	11,461	13,729	13,729	4,897	13,729	14,000
100.12.6215.000	EMPLOYEE SCREENING	115	160	229	100	42	100	100
100.12.6217.000	TAX COLLECTIONS EXPENSE	1,319	1,315	1,422	1,500	0	1,500	1,500
100.12.6218.000	ENGINEERING SERVICES	15,625	63,874	66,568	49,500	30,419	49,500	30,000
100.12.6221.000	AFLAC ALLOWANCE	0	0	1,438	0	0		
100.12.6222.000	BLDG INSPECTION	21,923	179,662	71,937	15,353	7,580	15,353	15,353
TOTAL CONTRACTS & PROF. SVC		299,874	399,938	288,046	286,182	137,769	301,837	276,953
CONST. MATL./TOOLS/EQUIP								
100.12.6312.001	COVID 19	0	0	126	0	0		
TOTAL CONST.MATL/TOOLS/EQUIP		0	0	126	0	0	0	0
MAINTENANCE								
100.12.6361.000	BUILDING MAINTENANCE	32,904	20,575	21,162	35,000	20,037	35,000	35,000
100.12.6362.000	CM CAR ALLOWANCE	0	20	3,337	4,800	2,400	4,800	11,400
100.12.6363.000	OFFICE EQUIP. MAINT.	6,850	6,495	7,217	7,500	5,659	12,161	10,000
100.12.6365.000	TYLER SOFTWARE MAINT.	17,648	25,976	18,662	52,289	19,313	35,000	26,073
100.12.6365.001	COMPUTER SOFTWARE MAINT.	26,069	7,541	39,687	19,055	6,865	19,055	28,800
100.12.6367.000	INFO TECH	11,765	11,713	15,889	16,200	13,889	26,600	32,475
100.12.6368.000	JANITORIAL SUPPLIES	0	0	0	0	0		
100.12.6370.000	FEDC SERVICES	0	0	0	0	0		
TOTAL MAINTENANCE		95,236	72,320	105,954	134,844	68,163	132,616	143,748
UTILITIES								
100.12.6471.000	WATER/SEWER/GARBAGE	1,066	1,974	1,934	1,700	882	1,700	1,850
100.12.6472.000	TELEPHONE SERVICE	9,503	8,844	10,356	10,000	4,129	10,500	10,500
100.12.6473.000	ELECTRICITY EXPENSE	12,009	11,994	12,942	10,000	5,797	12,000	12,000
100.12.6474.000	GAS SERVICE	1,052	807	922	1,050	829	1,100	1,100
100.12.6494.000	4A EXPENSES	-751	-6542	-1629	0	115		
100.12.6494.001	TIRZ EXP	0	0	18,007	0	520		
TOTAL UTILITIES		22,879	17,077	42,532	22,750	12,272	25,300	25,450
SUPPLIES								

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100.12.6532.000	PUBLICATION & SUBS.	350	611	370	1,500	0	1,500	1,500
100.12.6551.000	MOTOR VEHICLE FUEL	0	770	991	2,500	103	1,000	-
100.12.6552.000	UNIFORM	0	361	68	0	107	300	300
100.12.6552.001	BLD INSPECTOR UNIFORM	0	0	333	500	0	500	-
100.12.6591.000	GENERAL OFFICE SUPPLIES	13,138	12,439	14,638	15,000	5,559	15,000	30,000
100.12.6591.001	BLD INSPECTOR	0	0	2,744	0	0	-	-
100.12.6592.000	CHAMBER OF COMMERCE	2,667	2,635	2,833	5,000	1,632	5,000	5,000
100.12.6592.001	BEST CENTER	706	807	5,713	1,500	644	1,500	1,500
100.12.6593.000	4B EXPENSES	392	-420	4182	0	4,078	-	-
TOTAL SUPPLIES		17,253	17,203	31,872	26,000	12,123	24,800	38,300
PERSONNEL RELATED ITEMS								
100.12.6611.000	CONTINGENCY	0	0	0	0	0		
100.12.6612.000	TRAVEL/SCHOOL/DUES	15,638	13,108	7,004	20,000	3,000	12,000	15,000
100.12.6612.001	MEMBERSHIP DUES FVILLE P	5,550	6,720	5,084	5,500	2,336	5,500	5,500
100.12.6621.000	SPECIAL EVENTS	4,908	4,191	1,861	4,000	2,331	4,000	4,000
100.12.6631.000	INSURANCE	4,000	4,500	4,725	5,200	0		5,500
100.12.6641.000	ELECTION EXPENSE	7,313	4,002	0	5,000	1,413	2,000	7,000
100.12.6651.000	ADVERTISING	17,113	8,060	14,388	10,000	7,392	17,000	25,000
100.12.6698.000	CHARGED OFF ACCOUNTS	0	0	0	0	0		
100.12.6699.000	OTHER EXPENSES	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS		54,522	40,581	33,062	49,700	16,472	40,500	62,000
CAPITAL EXPENDITURES								
100.12.6821.000	CAPITAL IMPROVEMENTS	13,549	1,492	0	0	0		
100.12.6821.001	FIBER OPTIC PROJECT	0	0	0	0	0		
100.12.6831.000	CAPITAL EQUIP. PURCHASES	23,464	36,350	0	0	0		
TOTAL CAPITAL EXPENDITURES		37,013	37,842	0	0	0	0	0
TRANSFERS								
100.12.6991.000	TRF TO EQUIP REPL	0	0	0	0	0		
TOTAL TRANSFERS		0	0	0	0	0		
TOTAL 12-ADMINISTRATION		828,594	861,457	846,269	1,035,410	464,331	960,466	797,772

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
100-GENERAL FUND							
EXPENSES							
13-DEVELOPMENT SERVICES							
PERSONNEL SERVICES							
100.13.6113.000 SALARIES,OVERTIME	0	0	0	0	0		116,053
100.13.6141.000 FICA EXPENSE	0	0	0	0	0		10,400
100.13.6142.000 HEALTH INSURANCE	0	0	0	0	0		19,200
100.13.6143.000 WORKERS COMPENSATION	0	0	0	0	0		500
100.13.6145.000 UNEMPLOYMENT INSURANCE	0	0	0	0	0		150
100.13.6146.000 EMPLOYEE RETIREMENT EXP	0	0	0	0	0		10,500
TOTAL PERSONNEL SERVICES							156,803
CONTRACTS & PROF. SVC							
100.13.6210.000 PROFESSIONAL SERVICES	0	0	0	0	0		1,000
100.13.6211.000 LEGAL SERVICES	0	0	0	0	0		1,000
100.13.6215.000 EMPLOYEE SCREENING	0	0	0	0	0		100
100.13.6218.000 ENGINEERING	0	0	0	0	0		5,000
TOTAL CONTRACTS & PROF.	0	0	0	0	0		7,100
MAINTENANCE							
100.13.6363.000 OFFICE EQUIP. MAINT.	0	0	0	0	0		
100.13.6365.000 TYLER SOFTWARE	0	0	0	0	0		1,115
100.13.6365.001 COMPUTER MAINT.	0	0	0	0	0		
100.13.6367.000 INFO TECH	0	0	0	0	0		2,520
TOTAL MAINTENANCE	0	0	0	0	0		3,635
UTILITIES							
100.13.6472.000 TELEPHONE SERVICE	0	0	0	0	0		360
TOTAL UTILITIES	0	0	0	0	0		360
SUPPLIES							
100.13.6551.000 MOTOR FUEL	0	0	0	0	0		2,000
100.13.6552.000 CLOTHING	0	0	0	0	0		500
100.13.6591.000 OFFICE SUPPLIES	0	0	0	0	0		1,500
TOTAL SUPPLIES	0	0	0	0	0		4,000
PERSONNEL RELATED ITEMS							
100.13.6612.000 TRAVEL/SCHOOL/DUES	0	0	0	0	0		5,000
100.13.6621.000 SPECIAL EVENTS	0	0	0	0	0		
100.13.6651.000 ADVERTISING	0	0	0	0	0		
100.13.6699.000 OTHER EXPENSES	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS	0	0	0	0	0		5,000
CAPITAL EXPENDITURES							
100.13.6821.000 CAPITAL IMPROVEMENTS	0	0	0	0	0		
100.13.6831.000 CAPITAL EQUIP PURCHASE	0	0	0	0	0		
TOTAL CAPITAL EXPENDITURES	0	0	0	0	0		
TOTAL 13-DEVELOPMENT SERVICES							176,898

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED	
100-GENERAL FUND								
EXPENSES								
14-MUNICIPAL COURT								
PERSONNEL SERVICES								
100.14.6111.000	SALARIES, REGULAR	107,836	108,796	109,979	117,879	60,568	118,700	120,700
100.14.6112.000	ACCRUED WAGES EXP	0	-1433	-172	0	0		
100.14.6113.000	SALARIES, OVERTIME	0	0	0	0	0		
100.14.6115.000	SALARIES, PART TIME	0	0	0	0	0		
100.14.6141.000	FICA EXPENSE	8,099	8,108	8,311	8,790	4,582	8,910	9,656
100.14.6142.000	HEALTH INSURANCE	19,186	18,515	17,706	17,880	8,065	18,880	19,200
100.14.6143.000	WORKERS COMPENSATION	1,580	1,750	500	1,837	1,837	1,837	1,928
100.14.6145.000	UNEMPLOYMENT INSURANCE	324	18	500	500	0	500	500
100.14.6146.000	EMPLOYEE RETIREMENT EXP.	9,509	9,553	9,824	11,494	5,308	10,260	10,900
100.14.6147.000	BENEFIT POOL	0	0	0	0	0		
100.14.6148.000	VACATION LIABILITY EXP	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		146,534	145,307	146,648	158,380	80,360	159,087	162,884
CONTRACTS & PROF. SVC.								
100.14.6210.000	PROFESSIONAL SERVICES	38	0	72	100	0	100	100
100.14.6211.000	LEGAL SERVICES	18,000	20,531	19,058	25,000	9,775	25,000	25,000
100.14.6215.000	EMPLOYEE SCREENING	152	57	57	100	0	100	100
100.14.6231.000	INMATE HOUSING	1,047	945	0	1,200	0	1,200	1,200
TOTAL CONTRACTS & PROF.		19,237	21,533	19,187	26,400	9,775	26,400	26,400
MAINTENANCE								
100.14.6362.000	VEHC MAINT	1,245	82	343	1,000	10	1,000	1,000
100.14.6363.000	OFFICE EQUIPMENT MAINT.	405	961	1,181	1,250	794	1,250	3,900
100.14.6365.000	TYLER TECH SUPPORT	2,892	3,165	3,188	4,457	2,594	4,457	5,837
100.14.6365.001	COMPUTER SOFTWARE MAINT	81	782	652	7,325	253	7,325	1,500
100.14.6366.000	OFFICE EQUIP MAINT	809	0	87	0	0		
100.14.6367.000	INFO TECHNOLOGY	4,450	3,000	5,105	4,200	4,795	1,349	5,040
100.14.6369.000	COURT ONLINE COMPONENT F	1,190	853	935	1,250	634	1,250	1,250
TOTAL MAINTENANCE		11,072	8,843	11,491	19,482	9,080	16,631	18,527
UTILITIES								
100.14.6472.000	TELEPHONE SERVICE	1,754	1,688	1,829	1,740	781	1,740	1,740
TOTAL UTILITIES		1,754	1,688	1,829	1,740	781	1,740	1,740
SUPPLIES								
100.14.6551.000	MOTOR FUEL	2,084	1,863	1,139	2,000	354	1,600	2,000
100.14.6552.000	CLOTHING	492	517	228	500	155	500	500
100.14.6591.000	GENERAL OFFICE SUPPLIES	1,996	1,521	2,489	5,000	1,749	5,000	5,000
TOTAL SUPPLIES		4,572	3,901	3,856	7,500	2,258	7,100	7,500
PERSONNEL RELATED ITEMS								
100.14.6612.000	TRAVEL/SCHOOL/DUES	4,335	2,351	1,362	2,500	501	2,000	2,500
100.14.6615.000	CREDIT CARD SERVICE FEE	2,741	2,412	2,752	2,500	1,270	3,870	4,200
100.14.6631.000	INSURANCE	3,500	4,000	4,200	4,410	4,410	4,410	4,630
100.14.6642.000	JURY FEES	0	0	0	0	0		
100.14.6643.000	WARRANT FEES	0	0	0	0	0		
100.14.6644.000	FINE OVERPAYMENTS	0	-5	0	0	0		
TOTAL PERSONNEL RELATED		10,576	8,758	8,314	9,410	6,181	10,280	11,330
CAPITAL EXPENDITURES								
100.14.6831.000	CAPITAL EQUIPMENT	0	0	0	1,750	0	1,750	1,750
TOTAL CAPITAL EXPENDITURES		0	0	0	1,750	0	1,750	1,750
TOTAL 14-MUNICIPAL COURT		193,745	190,030	191,325	224,662	108,435	222,988	230,131

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
15-LIBRARY								
PERSONNEL SERVICES								
100.15.6111.000	SALARIES-REGULAR	74,007	63,053	66,744	72,744	36,815	69,550	74,300
100.15.6112.000	ACCRUED WAGES EXPENSE	650	313	-106	0	0		
100.15.6113.000	SALARIES-OVERTIME	3,893	0	0	0	0		
100.15.6115.000	SALARIES-PART TIME	0	0	0	0	0		
100.15.6141.000	FICA EXPENSE	5,792	4,741	5,106	5,565	2,816	5,564	5,950
100.15.6142.000	HEALTH INSURANCE	25,581	16,304	16,967	17,640	9,535	17,640	19,200
100.15.6143.000	WORKER'S COMPENSATION	330	500	525	525	525	525	555
100.15.6145.000	UNEMPLOYMENT INSURANCE	496	16	43	0	0		
100.15.6146.000	EMPLOYEE RETIREMENT EXP.	6,874	5,539	5,960	7,093	3,225	6,050	6,690
100.15.6147.000	BENEFIT POOL	0	0	0	0	0		
100.15.6148.000	VACATION LIABILITY	0	0	0	0	0		
	TOTAL PERSONNEL SERVICES	117,623	90,466	95,239	103,567	52,916	99,329	106,695
CONTRACTS & PROF. SVCS								
100.15.6215.000	EMPLOYEE SCREENING	172	160	0	200	0	200	200
	TOTAL CONTRACTS & PROF.	172	160	0	200	0	200	200
MAINTENANCE								
100.15.6361.000	BUILDING MAINTENANCE	13,466	7,114	11,493	10,000	3,435	10,000	10,000
100.15.6363.000	OFFICE EQUIP. MAINT.	2,400	2,725	2,294	3,000	2,423	5,232	3,650
100.15.6365.000	COMPUTER SOFTWARE	5,486	8,313	4,454	3,845	1,853	3,845	3,845
100.15.6367.000	INFO TECH	9,600	9,725	9,725	9,600	8,554	11,100	5,040
100.15.6368.000	JANITORIAL SUPPLIES	655	125	288	1,500	48	1,500	1,500
	TOTAL MAINTENANCE	31,607	28,002	28,254	27,945	16,313	31,677	24,045
UTILITIES								
100.15.6470.000	LIBRARY ELECTRIC	3,720	3,873	3,207	4,000	946	4,000	4,000
100.15.6471.000	WATER/SEWER/GARBAGE	46	0	40	0	0		
100.15.6472.000	TELEPHONE SERVICE	2,989	3,318	2,993	3,000	1,339	3,000	3,000
100.15.6473.000	CIVIC ELECTRICITY	97	0	14	0	0		
100.15.6474.000	CIVIC GAS	0	56	96	0	0		
100.15.6475.000	SENIOR CITIZEN UTILITIES	3,073	4,703	4,428	4,000	3,071	6,540	6,540
	TOTAL UTILITIES	9,925	11,950	10,778	11,000	5,356	13,540	13,540
SUPPLIES								
100.15.6532.000	PUBLICATIONS & SUBS.	92	33	66	150	0	150	150
100.15.6591.000	GENERAL OFFICE SUPPLIES	3,021	1,826	1,781	3,500	415	3,500	3,500
100.15.6592.000	OTHER SUPPLIES	-90	0	0	0	0		
	TOTAL SUPPLIES	3,023	1,859	1,847	3,650	415	3,650	3,650
PERSONNEL RELATED ITEMS								
100.15.6612.000	TRAVEL/SCHOOL/DUES	1,217	756	574	2,000	321	2,000	2,000
100.15.6631.000	INSURANCE	2,500	2,750	2,888	3,032	3,032	3,032	3,184
100.15.6699.000	OTHER EXPENSE	853	509	272	1,500	459	1,500	1,500
	TOTAL PERSONNEL RELATED ITEMS	4,570	4,015	3,734	6,532	3,812	6,532	6,684
CAPITAL EXPENDITURES								
100.15.6821.000	CAPITAL IMPROVEMENTS	0	0	0	0	0		
100.15.6831.000	CAPITAL EQUIP. PURCHASES	10,931	11,890	15,118	15,000	5,146	15,000	15,000
100.15.6832.000	CAPITAL GRANT PURCHASES	0	0	0	0	0		
	TOTAL CAPITAL EXPENDITURES	10,931	11,890	15,118	15,000	5,146	15,000	15,000
	TOTAL 15-LIBRARY	177,851	148,342	154,970	167,894	83,958	169,928	169,814

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
100-GENERAL FUND							
EXPENSES							
16-CIVIC/CENTER							
CONTRACTS & PROF. SVCS							
100.16.6210.000 PROFESSION SERVICES	0	0	0	4,641	0		
TOTAL CONTRACTS & PROF	0	0	0	4,641	0		
UTILITIES							
100.16.6471.000 WATER CIVIC CENTER	1,636	1,955	2,122	2,000	1,432	2,000	2,000
100.16.6473.000 CIVIC CTR ELEC	4,344	3,642	2,534	3,650	632	3,500	3,650
100.16.6474.000 CIVIC CTR GAS	1,642	1,567	1,478	1,750	1,359	1,750	1,800
100.16.6475.000 CIVIC CLEANING/MAINT	6,011	11,103	10,281	7,500	10,765	13,300	10,000
100.16.6476.000 SENIOR CENTER/PARKING/LI	0	0	0	0	0		
TOTAL UTILITIES	13,633	18,267	16,415	14,900	14,188	20,550	17,450
TOTAL 16-CIVIC/CENTER	13,633	18,267	16,415	19,541	14,188	20,550	17,450

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED	
100-GENERAL FUND								
EXPENSES								
21-POLICE DEPT.								
PERSONNEL SERVICES								
100.21.6111.000	SALARIES, REGULAR	599,807	618,989	688,410	725,219	334,744	704,512	732,060
100.21.6112.000	ACCRUED WAGES EXPENSE	11,737	2,439	-951	0	0		
100.21.6113.000	SALARIES, OVERTIME	0	0	0	0	0		
100.21.6115.000	SALARIES, PART TIME	0	0	0	0	0		
100.21.6116.000	STEP PROGRAM	0	0	0	0	0		
100.21.6141.000	FICA EXPENSE	44,406	45,549	51,516	55,480	25,013	51,000	54,540
100.21.6142.000	HEALTH INSURANCE	106,701	98,527	97,381	101,000	44,180	101,000	105,600
100.21.6143.000	WORKERS COMPENSATION	11,500	12,500	13,125	14,437	12,496	12,496	13,120
100.21.6145.000	UNEMPLOYMENT INSURANCE	1,938	261	1,908	3,000	122	2,000	3,000
100.21.6146.000	EMPLOYEE RETIREMENT EXP.	52,414	54,351	61,441	70,708	29,269	59,771	65,885
100.21.6147.000	BENEFIT POOL	0	0	0	0	0		
100.21.6150.000	VACATION LIABILITY	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		828,503	832,616	912,830	969,844	445,824	930,779	974,205
CONTRACTS & PROF.SVC								
100.21.6210.000	PROFESSIONAL SERVICES	4,312	1,248	595	1,500	160	1,500	1,500
100.21.6211.000	LEGAL SERVICES	175	630	0	3,500	333	3,500	3,500
100.21.6214.000	CONTRACT SERVICES	1,145	0	0	0	0		
100.21.6215.000	EMPLOYEE SCREENING	1,022	287	57	500	661	750	750
100.21.6231.000	INMATE HOUSING	1,117	1,914	2,134	5,000	640	5,000	5,000
100.21.6232.000	DISPATCHING SERVICE	54,235	67,459	63,246	70,234	31,335	70,234	81,105
100.21.6233.000	CHILD ADVOCACY	6,000	6,000	6,000	6,000	6,000	6,000	6,000
100.21.6234.000	CODE ENFORCEMENT	123	499	391	1,000	696	1,000	1,000
TOTAL CONTRACTS & PROF.SVC		68,129	78,037	72,423	87,734	39,825	87,984	98,855
CONST. MATL./TOOLS/EQUIP								
100.21.6312.000	MINOR TOOLS	718	880	150	1,000	0	1,000	1,000
100.21.6312.001	COVID 19	0	0	192	0	0		
TOTAL CONST.MATL/TOOLS/EQUIP		718	880	342	1,000		1,000	1,000
MAINTENANCE								
100.21.6361.000	BUILDING MAINTENANCE	8,992	8,914	9,893	10,000	5,885	10,000	11,000
100.21.6362.000	MOTOR VEHICLE MAINT.	11,625	14,872	17,963	17,000	7,895	17,000	18,000
100.21.6363.000	OFFICE EQUIP. MAINT.	2,697	2,462	2,466	3,300	2,364	4,020	3,960
100.21.6364.000	RADIO MAINTENANCE	0	209	0	0	0		
100.21.6366.000	TYLER TECH SUPPORT	1,230	18,926	5,162	25,335	1,280	25,335	5,620
100.21.6366.001	COMPUTER MAINTENANCE	16,933	13,463	28,779	28,730	25,427	28,730	25,000
100.21.6367.000	INFO TECH	15,250	15,400	15,425	18,000	17,533	18,000	27,720
100.21.6368.000	JANITORIAL SUPPLIES	0	83	290	500	135	500	500
TOTAL MAINTENANCE		56,727	74,329	79,978	102,865	60,519	103,585	91,800
UTILITIES								
100.21.6471.000	WATER/SEWER/GARBAGE	4,235	10,091	5,125	8,500	2,344	6,500	8,500
100.21.6472.000	TELEPHONE SERVICE	17,051	18,502	18,150	17,000	8,697	18,485	19,128
100.21.6473.000	ELECTRICITY EXPENSE	10,288	10,297	11,281	13,000	4,198	13,000	13,000
100.21.6474.000	GAS SERVICE	2,555	2,799	1,964	3,000	1,746	2,500	3,000
TOTAL UTILITIES		34,129	41,689	36,520	41,500	16,985	40,485	43,628
SUPPLIES								
100.21.6531.000	EDUCATIONAL SUPPLIES	0	0	0	0	0		
100.21.6551.000	MOTOR VEHICLE FUEL	28,044	28,667	23,005	30,000	6,837	30,000	30,000
100.21.6552.000	CLOTHING SUPPLIES	13,222	13,565	11,585	13,000	9,147	13,000	22,000
100.21.6591.000	GENERAL OFFICE SUPPLIES	6,143	9,096	8,652	8,000	3,214	8,000	8,000
100.21.6592.000	OTHER SUPPLIES	1,141	1,214	1,074	1,100	1,314	1,100	1,100
100.21.6593.000	ANIMAL SHELTER QTRLY FEE	8,780	10,975	9,835	10,000	0	10,000	11,000
TOTAL SUPPLIES		57,330	63,517	54,151	62,100	20,512	62,100	72,100

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
PERSONNEL RELATED ITEMS								
100.21.6612.000	TRAVEL/SCHOOL/DUES	18,307	10,497	12,592	29,272	10,141	29,272	16,272
100.21.6621.000	SPECIAL EVENTS	12	197	0	0	0		
100.21.6631.000	INSURANCE	11,102	9,165	16,100	16100	10,100	16,100	23,000
100.21.6699.000	OTHER EXPENSE	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS		29,421	19,859	28,692	45,372	20,241	45,372	39,272
CAPITAL EXPENDITURES								
100.21.6821.000	CAPITAL IMPROVEMENT	0	0	0	2,190	0	2,190	
100.21.6831.000	CAPITAL EQUIP. PURHCASES	45,115	108,224	0	102,593	102,939	102,939	17,000
100.21.6841.000	EMPLOYEE RIFLE PROGRAM	847	165	0	0	3,777		
TOTAL CAPITAL EXPENDITURES		45,962	108,389		104,783	106,716	105,129	17,000
TRANSFERS								
100.21.6991.000	TRANSFERS OUT	0	0	0	0	0		
TOTAL TRANSFERS		0	0	0	0	0		
TOTAL 21-POLICE DEPT		1,120,919	1,219,316	1,184,936	1,415,198	710,622	1,376,434	1,337,860

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
22-FIRE DEPT.								
PERSONNEL SERVICES								
100.22.6111.000	SALARIES, REGULAR	131,700	141,376	163,787	160,743	80,555	160,743	164,400
100.22.6112.000	ACCRUED WAGES	2,717	556	-233	0	0		
100.22.6113.000	OVERTIME	0	0	0	0	0		
100.22.6115.000	SALARIES, PART TIME	0	0	0	0	0		
100.22.6141.000	FICA EXPENSES FIRE DEPT	9,227	9,719	11,602	12,300	5,586	12,300	12,600
100.22.6142.000	HEALTH INSURANCE	19,186	17,781	17,706	19,200	8,800	19,200	19,200
100.22.6143.000	WORKERS' COMPENSATION	4,330	4,750	4,990	5,489	5,489	5,489	5,763
100.22.6144.000	RETIREMENT EXPENSE	19,731	14,517	14,284	18,000	4,536	18,000	18,000
100.22.6145.000	UNEMPLOYMENT INSURANCE	324	18	300	600	0	600	600
100.22.6146.000	FIREMAN'S PENSION EXP.	11,609	12,421	14,616	14,475	7,041	14,775	14,800
100.22.6147.000	BENEFIT POOL	0	0	0	0	0		
100.22.6150.000	VACATION LIABILITY	0	0	0	5,000	0		
TOTAL PERSONNEL SERVICES		198,824	201,138	227,052	235,807	112,007	231,107	235,363
CONTRACTS & PROF.SVC								
100.22.6210.000	PROFESSIONAL SERVICES	2,000	2,960	2,560	33,500	32,340	33,500	33,500
100.22.6211.000	LEGAL & PROFESSIONAL FEE	0	0	0	500	0	500	500
100.22.6215.000	EMPLOYEE SCREENING	0	179	202	500	0	500	500
100.22.6232.000	DISPATCHING SERVICE	0	28,344	27,037	38,060	0	38,060	38,060
100.22.6233.000	EMERGENCY MEDICAL SERVIC	38,060	0	0	0	0		
TOTAL CONTRACTS & PROF.SVC		40,060	31,483	29,799	72,560	32,340	72,560	72,560
CONST. MATL./TOOLS/EQUIP								
100.22.6312.000	MINOR TOOLS	26	185	0	500	0		
TOTAL CONST.MATL/TOOLS/EQUIP		26	185	0	500	0	0	0
MAINTENANCE								
100.22.6361.000	BUILDING MAINT.	1,947	6,055	6,135	5,800	425	5,800	5,800
100.22.6362.000	MOTOR VEHICLE MAINT.	10,985	7,052	11,027	9,000	6,433	9,000	9,000
100.22.6363.000	OFFICE EQUIPM MAINT	0	0	0	500	0	500	500
100.22.6364.000	RADIO MAINTENANCE	1,578	0	3,185	0	0		
100.22.6365.000	TYLER TECH SUPPORT	0	129	0	0	0		
100.22.6365.001	COMPUTER MAINT	1,421	4,074	499	12,150	253	6,525	2,500
100.22.6366.000	EQUIP. & MACH. MAINT.	5,023	5,736	3,668	6,000	928	6,000	6,000
100.22.6367.000	INFO TECH	2,750	3,850	5,575	4,200	4,179	9,825	5,040
100.22.6368.000	JANITORIAL SUPPLIES	0	0	0	0	0		
TOTAL MAINTENANCE		23,704	26,896	30,089	37,650	12,218	37,650	28,840
UTILITIES								
100.22.6471.000	WATER/SEWER/GARBAGE	0	0	0	0	0		
100.22.6472.000	TELEPHONE SERVICE	2,430	2,476	1,994	2,640	894	2,640	2,640
100.22.6473.000	ELECTRICITY EXPENSE	0	0	0	0	0		
100.22.6474.000	GAS SERVICE	0	0	0	0	0		
TOTAL UTILITIES		2,430	2,476	1,994	2,640	894	2,640	2,640
SUPPLIES								
100.22.6517.000	SHOP SUPPLIES	422	297	346	1,000	52	1,000	1,000
100.22.6531.000	EDUCATIONAL SUPPLIES	0	467	246	500	0	500	500
100.22.6551.000	MOTOR VEHICLE FUEL	6,799	5,182	4,740	7,200	2,812	7,200	7,200
100.22.6552.000	CLOTHING SUPPLIES	6,728	29,123	12,038	15,000	4,314	15,000	15,000
100.22.6553.000	CHEMICAL SUPPLIES	0	0	0	0	0		
100.22.6591.000	GENERAL OFFICE SUPPLIES	0	1,703	217	2,000	637	2,000	2,000
100.22.6592.000	OTHER SUPPLIES	63	583	160	500	108	500	500
TOTAL SUPPLIES		14,012	37,355	17,747	26,200	7,923	26,200	26,200
PERSONNEL RELATED ITEMS								

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100.22.6612.000	TRAVEL/SCHOOL/DUES	11,132	8,272	4,342	8,500	9,874	8,500	8,500
100.22.6621.000	SPECIAL EVENTS	0	0	0	0	0		
100.22.6622.000	INCENTIVE PROGRAM	5,000	4,800	7,200	5,000	6,000	5,000	5,000
100.22.6631.000	INSURANCE	8,500	10,000	11,000	12,100	10,100	12,100	12,705
TOTAL PERSONNEL RELATED ITEMS		24,632	23,072	22,542	25,600	25,974	25,600	26,205
CAPITAL EXPENDITURES								
100.22.6821.000	CAPITAL IMPROVEMENTS	0	0	0	2,500	0	2,500	
100.22.6831.000	CAPITAL EQUIP. PURCHASES	106,211	0	0	0	0		
100.22.6851.000	CAPITAL RESERVE - TRUCK	0	0	0	0	0		
TOTAL CAPITAL EXPENDITURES		106,211			2,500		2,500	
TRANSFERS								
100.22.6991.000	TRF TO EQUIP REPL	0	0	0	0	0	2,500	
TOTAL TRANSFERS							2,500	
TOTAL 22-FIRE DEPT.		409,899	322,605	329,223	403,457	191,356	400,757	391,808

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
34-STREET SYSTEM								
PERSONNEL SERVICES								
100.34.6111.000	SALARIES, REGULAR	77,330	92,075	139,964	54,668	61,424	117,360	50,130
100.34.6112.000	ACCRUED WAGES EXPENSE	3,662	-9811	-67	0	0		
100.34.6113.000	SALARIES, OVERTIME	6,978	14,511	19,304	10,000	8,865	12,900	10,000
100.34.6114.000	SALARIES, PRORATED	0	0	0	0	0		
100.34.6115.000	SALARIES, PART-TIME	0	0	0	0	0		
100.34.6141.000	FICA EXPENSE	6,089	7,629	11,752	2,926	5,072	9,965	4,595
100.34.6142.000	HEALTH INSURANCE	12,186	11,716	9,191	8,940	12,206	12,206	9,600
100.34.6143.000	WORKERS COMP	3,200	3,750	4,315	4,315	4,315	4,315	4,530
100.34.6145.000	UNEMPLOYMENT INSURANCE	566	27	750	1,750	0	1,750	1,850
100.34.6146.000	RETIREMENT SYSTEM	7,449	9,367	14,311	6,305	6,164	11,725	5,420
100.34.6147.000	BENEFIT POOL	0	0	0	0	0		
	TOTAL PERSONNEL SERVICES	117,460	129,264	199,520	88,904	98,046	170,221	86,125
CONTRACTS & PROF. SVC								
100.34.6211.000	LEGAL SERVICES	353	0	2,799	2,000	0	2,000	2,000
100.34.6213.000	SURVEYING	0	0	0	0	0		
100.34.6214.000	CONTRACT SERVICES	109	0	8,658	5,000	7,228	16,000	5,000
100.34.6215.000	EMPLOYEE SCREENING	57	0	0	300	0	300	300
100.34.6218.000	ENGINEERING	1,433	0	3,201	1,500	5,125	6,500	7,500
	TOTAL CONTRACTS & PROF. SVC	1,952	0	14,658	8,800	12,353	24,800	14,800
CONST. MATL./TOOLS/EQUIP								
100.34.6311.000	CONSTRUCTION MATERIAL	47,615	81,571	41,475	133,100	39,663	133,100	179,933
100.34.6311.001	REFUSE TXPL WITHDRAW	0	0	0	0	0		
100.34.6312.000	TOOLS	14,645	3,826	520	4,400	4,288	4,400	5,000
100.34.6312.001	COVID 19	0	0	0	0	0		
100.34.6313.000	RENTAL EQUIPMENT	1,221	0	4,180	4,500	16,077	20,000	15,000
100.34.6314.000	TOOLS AND EQUIPMENT MAIN	1,318	1,959	1,239	8,000	120	1,500	8,000
100.34.6316.000	INSURANCE	0	0	0	10,311	5,311	5,311	5,580
100.34.6317.000	TRANSERS	0	0	0	0	0		
100.34.6318.000	OTHER	422	81	0	1,500	0	1,500	1,500
	TOTAL CONST.MATL/TOOLS/EQUIP	65,221	87,437	47,414	161,811	65,459	165,811	215,013
MAINTENANCE								
100.34.6362.000	VEHICLE MAINT.	3,363	245	1,135	3,500	1,459	2,500	3,500
	TOTAL MAINTENANCE	3,363	245	1,135	3,500	1,459	2,500	3,500
100-GENERAL FUND								
EXPENSES								
34-STREET SYSTEM								
UTILITIES								
100.34.6407.000	INTERNET	0	0	0	0	0		
100.34.6471.000	WATER	0	0	0	0	0		
100.34.6471.005	CITY PARK	0	0	0	0	0		
100.34.6472.000	TELEPHONE	1,255	959	844	1,500	627	1,500	1,500
100.34.6473.000	ELECTRIC	0	0	0	0	0		
100.34.6473.001	BEHIND STOP SIGN	0	0	0	0	0		
100.34.6473.002	PARKING LOT	407	391	394	600	189	600	600
100.34.6473.003	SQUARE LIGHTS	1,570	1,715	1,605	1,650	831	1,650	1,650
100.34.6473.004	FARMERSVILLE PARKWAY	2,434	2,390	1,809	2,600	1,386	2,600	2,600
100.34.6473.006	STREET LIGHTS	0	0	0	0	0		
100.34.6473.007	SECURITY LIGHT	0	0	0	0	0		
100.34.6474.000	GAS	0	0	0	6,500	0		
	TOTAL UTILITIES	5,666	5,455	4,652	12,850	3,033	6,350	6,350

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
SUPPLIES								
100.34.6551.000	FUEL	6,685	5,502	6,052	0	2,187	4,500	5,000
100.34.6552.000	UNIFORM STIPEND	593	82	926	500	649	650	650
100.34.6552.182	NICK MILLER CLOTHING	659	0	0	0	0		
100.34.6552.204	JUSTIN SCHMIDT CLOTHING	634	345	0	0	0		
100.34.6552.220	CORTEZ UNIFORM	0	0	0	0	346	346	500
TOTAL SUPPLIES		8,571	5,929	6,978	500	3,182	5,496	6,150
PERSONNEL RELATED ITEMS								
100.34.6612.000	TRAINING	423	0	71	1,500	82	100	1,500
100.34.6631.000	INSURANCE	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS		423	0	71	1,500	82	100	1,500
CAPITAL EXPENDITURES								
100.34.6821.000	REAL PROPERTY	0	0	0	0	0		
100.34.6831.000	EQUIPMENT	0	0	0	0	0		
TOTAL CAPITAL EXPENDITURES		0	0	0	0	0		
TOTAL 34-STREET SYSTEM		202,656	228,330	274,428	277,865	183,614	375,278	333,438

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
60-PUBLIC WORKS								
PERSONNEL SERVICES								
100.60.6111.000	SALARIES, REGULAR	112,198	71,349	70,731	46,763	41,510	91,608	50,130
100.60.6112.000	Accrued Wages	0	0	-139	0	0		
100.60.6113.000	SALARIES, OVERTIME	33,847	22,301	15,639	25,000	9,815	19,485	20,000
100.60.6114.000	SALARIES, PRORATED	0	0	0	0	0		
100.60.6115.000	SALARIES, PART-TIME	0	0	0	0	0		
100.60.6141.000	FICA EXPENSE	10,602	6,879	6,480	5,707	3,799	8,275	2,954
100.60.6142.000	HEALTH INSURANCE	9,593	8,890	8,853	8,940	4,400	8,940	9,600
100.60.6143.000	WORKERS COMPENSATION	3,000	3,500	0	0	2,875	2,875	3,020
100.60.6145.000	UNEMPLOYMENT INSURANCE	0	0	0	250	0	250	300
100.60.6146.000	EMPLOYEE RETIREMENT EXPE	12,857	8,223	7,714	4,805	4,503	10,000	6,320
100.60.6147.000	BENEFIT POOL	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		182,097	121,142	109,278	91,465	66,902	141,433	92,324
CONTRACTS & PRO F. SVCS								
100.60.6210.000	PROF SVC	0	0	300	0	0		
100.60.6211.000	LEGALS SERVIES	0	0	0	3,500	0	2,500	3,500
100.60.6213.000	SURVEYING	0	0	0	0	0		
100.60.6214.000	CONTRACT SERVICES	11,592	21,129	25,025	15,000	5,425	15,000	15,000
100.60.6215.000	OTHER	2,851	696	3,797	4,000	121	4,000	4,000
100.60.6218.000	ENGINEERING SERVICES	0	172	0	1,000	0	1,000	1,000
TOTAL CONTRACTS & PROF.		14,443	21,997	29,122	23,500	5,546	22,500	23,500
CONST. MATL./TOOLS/EQUIP								
100.60.6311.000	CONSTRUCTION MATERIAL	14,304	9,028	6,773	15,000	465	5,000	17,577
100.60.6312.000	TOOLS	726	476	608	2,500	0	1,500	2,500
100.60.6312.001	COVID 19	0	0	35	0	0		
100.60.6313.000	RENTAL EQUIPMENT	0	69	14	1,500	0	1,500	1,500
100.60.6314.000	TOOLS & EQUIPMENT MAINT	2,331	172	0	4,000	383	2,000	4,000
100.60.6316.000	INSURANCE	0	0	0	8,336	5,091	5,091	5,346
100.60.6318.000	OTHER	2,370	2,391	799	0	361	750	1,500
100.60.6318.001	CHRISTMAS LIGHTS	8,788	0	0	10,000	61,220	61,220	10,000
TOTAL CONST.MATL/TOOLS/EQUIP		28,519	12,136	8,229	41,336	67,520	77,061	42,423
MAINTENANCE								
100.60.6361.000	BLDG MAINT	1,965	2,833	3,453	1,500	5,091	9,000	10,000
100.60.6362.000	VEHICLE MAINT	2,546	1,391	2,201	2,500	2,027	2,500	2,500
100.60.6363.000	PUBLIC WORKS CONSTRUCTO	0	822	0	0	0		
100.60.6364.000	CANDY KITCHEN	61,441	0	164	0	0		
100.60.6366.000	COMPUTER MAINT	1,680	160	0	2,500	0	2,500	2,500
TOTAL MAINTENANCE		67,632	5,206	5,818	6,500	7,118	14,000	15,000
UTILITIES								
100.60.6407.000	INTERNET	0	0	0	0	0		
100.60.6471.000	WATER	0	0	0	0	0		
100.60.6471.001	PUBLIC WORKS BLDG	4,378	6,641	6,960	5,500	3,154	6,000	6,000
100.60.6471.002	SCOUT HALL	683	837	952	750	493	996	1,100
100.60.6471.003	HISTORICAL SOCIETY	536	676	879	600	475	840	882
100.60.6471.004	HERITAGE MUSEUM	152	278	288	500	157	500	500
100.60.6471.005	DOG POUND WATER	163	303	314	300	157	320	336
100.60.6472.000	TELEPHONE	1,158	949	894	1,260	127	1,260	1,260
100.60.6473.000	ELECTRIC	0	0	0	0	0		
100.60.6473.001	SCOUT HALL	737	799	472	1,200	386	750	1,000
100.60.6473.002	DOG POUND	180	180	180	240	90	240	240
100.60.6473.003	PUBLIC WORKS BLDGS	3,824	3,722	4,130	4,500	1,778	4,500	4,500
100.60.6473.004	HISTORICAL SOCIETY	434	461	503	400	268	550	550
100.60.6473.005	HERITAGE MUSEUM	3,401	2,907	3,841	3,500	2,997	3,900	3,900

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100.60.6474.000	GAS	3,811	1,771	1,889	4,000	2,130	2,750	3,000
TOTAL UTILITIES		19,457	19,523	21,303	22,750	12,212	22,606	23,268
SUPPLIES								
100.60.6551.000	FUEL	0	0	0	0	0		
100.60.6552.000	UNIFORM STIPEND	0	943	610	500	789	789	500
TOTAL SUPPLIES		0	943	610	500	789	789	500
PERSONNEL RELATED ITEMS								
100.60.6612.000	TRAINING	297	137	0	300	0	300	500
TOTAL PERSONNEL RELATED ITEMS		297	137	0	300	0		
CAPITAL EXPENDITURES								
100.60.6821.000	REAL PROPERTY	0	0	0	0	0		
100.60.6831.000	EQUIPMENT	0	0	0	0	0		
TOTAL CAPITAL EXPEDITURES		0	0	0	0	0	300	500
TRANSFERS								
100.60.6990.000	TRASFER OUT-CAPARRAL	0	0	0	0	0		
TOTAL TRANSFERS		0	0	0	0	0		
TOTAL 60-PUBLIC WORKS BLDG		312,445	181,084	174,360	186,351	160,087	278,689	197,515

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100-GENERAL FUND								
EXPENSES								
39-PARKS								
PERSONNEL SERVICES								
100.39.6111.000	SALARY-REG	28,845	17,920	18,643	31,763	14,400	35,189	50,130
100.39.6112.000	Accrued Wages	0	0	-99	0	0		
100.39.6113.000	SALARY-OT	9,677	7,184	6,485	9,000	3,718	9,000	9,000
100.39.6115.000	SALARY-PARTTIME	0	0	0	0	0		
100.39.6141.000	FICA	2,689	1,728	1,869	3,120	1,360	3,380	4,525
100.39.6142.000	HEALTH INSURANCE	9,593	7,407	5,901	8,940	3,665	8,940	9,600
100.39.6143.000	WORKERS COMP	2,200	2,500	0	2,875	0		2,875
100.39.6145.000	UNEMP INS	0	0	0	500	0	500	500
100.39.6146.000	RETIREMENT	3,403	2,204	2,242	3,975	1,614	3,977	5,322
100.39.6147.000	BENEFIT POOL	0	0	0	0	0		
	TOTAL PERSONNEL SERVICES	56,407	38,943	35,041	60,173	24,757	60,986	81,952
CONTRACTS & PROF. SVC								
100.39.6211.000	LEGAL SERVICES	0	0	0	500	0	3,500	500
100.39.6213.000	SURVEYING	0	0	0	1,000	0	1,000	1,000
100.39.6214.000	CONTRACT SERVICES	64,521	53,520	51,622	45,000	16,043	45,000	45,000
100.39.6215.000	EMPLOYEE SCREENING	0	0	0	250	0		250
100.39.6216.000	OTHER	2,884	749	746	2,500	649	2,500	2,500
100.39.6218.000	ENGINEERING	0	140	75	2,500	0		2,500
100.39.6219.001	SPLASH PAD 4B	0	0	0	0	0		
	TOTAL CONTRACTS & PROF. SVC	67,405	54,409	52,443	51,750	16,692	52,000	51,750
CONST. MATL./TOOLS/EQUIP								
100.39.6311.000	CONSTRUCTION MATERIAL	17,433	7,132	2,749	10,000	4,224	10,000	10,000
100.39.6311.001	SPAIN COMPLEX 4B FUNDED	0	0	0	0	0		
100.39.6312.000	TOOLS	14,046	210	578	2,000	0	2,000	2,000
100.39.6313.000	RENTAL EQUIPMENT	0	0	720	500	0	500	500
100.39.6314.000	TOOLS & EQUIPMENT	3,107	2,557	2,007	5,000	1,094	5,000	5,000
100.39.6316.000	INSURANCE	0	0	0	2,500	2,500	2,500	2,625
100.39.6317.000	TRANSFERS	0	0	0	0	0		
100.39.6318.000	OTHER	223	0	0	0	0		
	TOTAL CONST.MATL/TOOLS/EQUIP	34,809	9,899	6,054	20,000	7,818	20,000	20,125
MAINTENANCE								
100.39.6361.000	PARK RESTROOM CLEANING	12,145	11,530	10,919	15,000	7,681	15,000	15,000
100.39.6362.000	VECH MAINT	332	1,000	103	1,500	107	1,500	1,500
	TOTAL MAINTENANCE	12,477	12,530	11,022	16,500	7,788	16,500	16,500
100-GENERAL FUND								
EXPENSES								
39-PARKS								
UTILITIES								
100.39.6471.000	WATER	0	0	0	0	0		
100.39.6471.001	RAMBLER PARK	830	900	891	900	446	900	945
100.39.6471.002	SPLASH PAD	20,894	28,945	16,494	35,000	446	35,000	36,750
100.39.6471.003	JW SPAIN	5,149	5,075	4,590	5,000	2,309	5,000	5,250
100.39.6471.004	RIDING CLUB	1,880	2,278	2,634	2,000	763	2,000	2,100
100.39.6471.005	SOUTHLAKE PARK	966	1,177	1,206	1,500	603	1,225	1,285
100.39.6471.006	COF PARK	163	303	314	300	157	315	330
100.39.6471.007	HERITAGE MUSEUM	0	0	0	350	0		
100.39.6472.000	TELEPHONE	660	792	720	750	360	750	750
100.39.6473.000	ELECTRIC	0	0	0	0	0		
100.39.6473.001	CITY PARK	1,211	1,885	2,372	2,100	1,188	2,100	2,100
100.39.6473.002	TENNIS COURT II	900	363	351	900	122	355	375
100.39.6473.003	ONION SHED	1,606	1,986	2,523	2,500	1,354	2,500	2,500

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
100.39.6473.004	RIDING ARENA	1,013	1,041	996	1,200	496	1,200	1,200
100.39.6473.005	JW SPAIN	21,268	20,769	19,839	22,000	9,941	22,000	22,000
100.39.6473.006	CITY TRAIL	285	294	257	500	130	300	300
100.39.6473.007	HERITAGE MUSEUM	0	0	0	0	0		
100.39.6474.000	GAS	0	0	0	0	0		
TOTAL UTILITIES		56,825	65,808	53,187	75,000	18,315	73,645	75,885
SUPPLIES								
100.39.6551.000	FUEL	13	735	0	3,500	0	3,500	3,500
100.39.6552.097	MIKE ROSA CLOTHING	577	393	398	500	453	500	500
100.39.6552.140	EDGAR MARTINEZ	605	295	287	500	336	500	500
TOTAL SUPPLIES		1,195	1,423	685	4,500	789	4,500	4,500
PERSONNEL RELATED ITEMS								
100.39.6612.000	TRAINING	0	0	0	500	0	500	500
TOTAL PERSONNEL RELATED ITEMS		0	0	0	500	0	500	500
CAPITAL EXPENDITURES								
100.39.6821.000	TRAIL GRANT MATCH	0	0	0	0	0		
TOTAL CAPITAL EXPENDITURES		0	0	0	0	0		
TOTAL 39-PARKS		229,118	183,012	158,432	228,423	76,159	228,131	251,212
100-GENERAL FUND EXPENSES								
71-DEBT SERVICE								
100.71.6712.000	Radio Note		25000	28423	\$ 27,498	\$ 26,480	\$ 26,480	\$ 26,573
100.71.6713000	PRINCIPAL-EMG-VECH	35000	35000	35000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000
100.71.6714.000	PRINCIPAL-FIRE TRUCK	54,267	0	0	\$ -	\$ -		
100.71.6715.000	PRINCIPAL BACKHOE	0	0	0	\$ -	\$ -		
100.71.6716.000	INTEREST BACKHOE	0	0	0	\$ -	\$ -		
100.71.6717.000	POLICE CAR LEASE	51,565	22,332	0	\$ 96,541			
100.71.6718.000	BACKHOE LEASE PURCHASE	28,155	23,872	25,809	\$ 26,400	\$ 25,632	\$ 49,609	\$ 49,609
100.71.6719.000	CANON LEASE	0	1,089	1,452	\$ 1,452	\$ 726	\$ 1,452	\$ 1,452
100.71.6722.000	INTEREST-FIRE TRUCK	8,168	1,400	1,750	\$ 1,050	\$ 700	\$ 1,050	\$ 350
100.71.6723.000	INTEREST EMERGENCY VEHC	0	12,660	0	\$ -	\$ -		
100.71.6792.000	PAYING AGENT FEE	0	800	2,800	\$ -	\$ -		
100.71.6794.000	ENTERPRISE LEASING	0	0	0	\$ -	\$ -		\$ 42,863
100.71.6798.000	RELASS PRINCIPAL PORTI	-3390	0	0	\$ -	\$ -		
100.71.6799.000	DEBT ISSUANCE COSTS	3,890	0	400	\$ -	\$ -		
TOTAL DEBT SERVICE		\$ 177,655	\$ 122,153	\$ 95,634	\$ 187,941	\$ 88,538	\$ 113,591	\$ 155,847
FUND TOTAL EXPENSES		3,650,362	3,484,559	3,435,044	4,164,042	2,091,286	4,384,199	4,077,408
FUND TOTAL PROFIT (LOSS)		\$ (210,198)	\$ 163,904	\$ 217,832	\$ -	\$ (41,711)	\$ -	\$ -

Enterprise Fund Budget Information

	Current Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022
Water Fund Revenue			
Connect Fee	\$ 11,500	\$ 13,000	\$ 13,000
Penalties	\$ 15,000	\$ 21,000	\$ 21,000
Agreements	\$ 179,000	\$ 188,000	\$ 188,000
Impact Fee	\$ 84,310	\$ 100,000	\$ 86,570
Water Sales	\$ 1,612,836	\$ 1,627,951	\$ 1,628,551
Tap Fee	\$ 10,570	\$ 10,570	\$ 10,570
Interest Earned	\$ 2,000	\$ 368	\$ 350
Other Income		\$ 101,343	
Transfer In			
Total	\$ 1,915,216	\$ 2,062,232	\$ 1,948,041
Water Fund Expenses			
Administration			
Personnel Services	\$ 140,572	\$ 117,311	\$ 153,494
Contracts & Prof. Svc	\$ 500	\$ 600	\$ 650
Maintenance	\$ 35,333	\$ 59,698	\$ 29,705
Utilities	\$ 5,750	\$ 5,750	\$ 5,750
Supplies	\$ 3,000	\$ 3,000	\$ 3,000
Personnel Related Items	\$ 18,000	\$ 22,750	\$ 25,313
Total Water Administration	\$ 203,155	\$ 209,109	\$ 217,912
Water Dept.			
Personnel Services	\$ 257,116	\$ 280,868	\$ 233,703
Contracts & Prof. Svc	\$ 120,405	\$ 134,155	\$ 134,155
Construction Material/Tools/Equip	\$ 282,170	\$ 277,670	\$ 264,686
Maintenance	\$ 5,500	\$ 7,500	\$ 20,120
Utilities	\$ 32,750	\$ 38,526	\$ 40,364
Supplies	\$ 847,596	\$ 848,323	\$ 845,136
Personnel Related Items	\$ 22,150	\$ 15,150	\$ 20,150
Capital Expenditures	\$ 22,500	\$ 22,500	\$ 49,941
Transfers	\$ 121,874	\$ 121,874	\$ 121,874
Total Water Department	\$ 1,712,061	\$ 1,746,566	\$ 1,730,129
Total Water Department Expenses	\$ 1,915,216	\$ 1,955,675	\$ 1,948,041
Revenue vs. Expenses	\$ -	\$ 106,557	\$ -

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
700-WATER FUND								
REVENUES								
700.00.5714.000	CC CONV. FEE	0	0	0	0	0		
700.00.5743.000	CONNECT FEE	7,383	11,480	12,188	11,500	5,600	13,000	13,000
700.00.5744.000	PENALTIES	8,704	16,581	11,414	15,000	10,094	21,000	21,000
700.00.5745.000	AGREEMENTS AND CONTRACTS	180,250	175,769	187,789	179,000	100,593	188,000	188,000
700.00.5746.000	IMPACT FEE	2,361	115,429	54,173	84,310	89,864	100,000	86,570
700.00.5751.000	CITY WATER SALES	1,125,573	1,279,235	1,455,007	1,612,836	720,214	1,627,951	1,628,551
700.00.5752.000	CHANGE IN UTILITY DEPOSIT	0	0	0	0	0		
700.00.5753.000	WATER TAP FEES	6,260	3,574	10,570	10,570	7,683	10,570	10,570
700.00.5762.000	INTEREST EARNED	10,634	15,906	4,940	2,000	184	368	350
700.00.5767.000	OTHER REVENUE	0	0	0	0	27,543	27,543	
700.00.5769.000	OTHER REVENUE	40,640	51,952	14,375	0	73,800	73,800	
700.00.5800.000	CONTRIBUTED CAPITAL	675,107	0	0	0	0		
700.00.5993.000	TRANSFER IN	46,588	0	207,159	0	0		
FUND TOTAL REVENUES		2,103,500	1,669,926	1,957,615	1,915,216	1,035,575	2,062,232	1,948,041

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
700-WATER FUND							
EXPENSES							
00-TRANSFER OUT							
700.00.6993.000	TRANSFER IN	0	\$ (135,314.00)	0	0		
700.00.7999.000	TRANSFER TO ASSETS	0	\$	0	0		
TOTAL 00-TRANSFER OUT		\$ -	\$ (135,314.00)	\$ -	\$ -	\$ -	\$ -
700-WATER FUND							
EXPENSES							
12-ADMINISTRATION							
PERSONNEL SERVICES							
700.12.6111.000	SALARIES, REGULAR	58,047	72,856	59,073	91,687	30,844	103,948
700.12.6112.000	ACCRUED WAGES EXPENSE	1,755	858	-894	0	0	
700.12.6113.000	OVERTIME	2,713	10,914	8,935	10,000	5,605	11,005
700.12.6114.000	COMPENSATED ABSENCES	-786	8,789	0	0	0	
700.12.6141.000	FICA	4,506	6,093	5,015	9,095	2,639	8,720
700.12.6142.000	HEALTH INSURANCE	19,186	22,229	20,910	17,880	11,735	19,200
700.12.6143.000	WORKERS COMP	1,500	1,750	1,825	1,830	1,830	1,921
700.12.6145.000	UNEMPLOYMENT INSC	162	18	0	160	0	250
700.12.6146.000	EMPLOYEE RETIREMENT SYST	10,412	18,308	2,630	9,920	3,178	9,455
700.12.6147.000	BENEFIT POOL	0	0	0	0	0	
TOTAL PERSONNEL SERVICES		97,495	141,815	97,494	140,572	55,831	153,494
CONTRACTS & PROF. SVC							
700.12.6211.000	LEGAL SERVICE	0	0	0	500	0	500
700.12.6215.000	EMPLOYEE SCREENING	0	57	57	0	100	150
TOTAL CONTRACTS & PROF. SVC		0	57	57	500	100	650
MAINTENANCE							
700.12.6361.000	BLDG MAINT	0	0	0	200	0	200
700.12.6363.000	OFFICE EQUIPMENT MAINT	2,142	2,744	2,650	3,500	2,241	3,660
700.12.6365.000	COMPUTER SOFTWARE MAINT	803	6,091	12,165	295	5,767	295
700.12.6365.001	TYLER TECH	19,365	10,277	8,561	20,373	2,144	15,405
700.12.6366.000	COMPUTER SOFTWARE MAINT	225	0	1,153	0	24,180	24,180
700.12.6367.000	INFO TECH	4,600	3,450	3,670	4,200	4,145	5,040
700.12.6368.000	JANITORIAL SUPPLIES	0	0	0	0	0	
700.12.6369.000	UTILITY ONLINE COMPONENT	4,913	3,895	4,854	6,765	5,288	5,400
TOTAL MAINTENANCE		32,048	26,457	33,053	35,333	43,765	29,705
UTILITIES							
700.12.6472.000	ANSWERING SERVICE	297	0	640	0	495	
700.12.6485.000	UTILITY OUTSOURCING	4,957	4,686	4,868	5,750	1,443	5,750
TOTAL UTILITIES		5,254	4,686	5,508	5,750	1,938	5,750
SUPPLIES							
700.12.6552.000	UNIFORM	0	0	116	0	0	
700.12.6591.000	OFFICE SUPPLIES	1,712	1,828	3,126	3,000	1,341	3,000
TOTAL SUPPLIES		1,712	1,828	3,242	3,000	1,341	3,000
700-WATER FUND							
EXPENSES							
12-ADMINISTRATION							
PERSONNEL RELATED ITEMS							
700.12.6612.000	TRAVEL/SCHOOL/DUES	111	2,208	790	3,000	332	3,000
700.12.6615.000	CC FEE	6,528	4,681	16,953	15,000	9,865	22,313
TOTAL PERSONNEL RELATED ITEMS		6,639	6,889	17,743	18,000	10,197	25,313
TOTAL 12-ADMINISTRATION		143,148	181,732	157,097	203,155	113,172	217,912

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
700-WATER FUND								
EXPENSES								
35-WATER DEPT.								
PERSONNEL SERVICES								
700.35.6111.000	SALARIES, REGULAR	109,908	154,381	169,431	169,359	75,366	152,593	118,260
700.35.6112.000	ACCRUED WAGES EXPENSE	6,483	2,482	-2,790	0	0		
700.35.6113.000	SALARIES, OVERTIME	47,381	66,078	49,722	35,000	30,670	59,107	45,000
700.35.6114.000	SALARIES, PRORATED	0	0	0	0	0		
700.35.6115.000	SALARIES, PART-TIME	0	0	0	0	0		
700.35.6141.000	FICA EXPENSE	10,681	15,549	15,464	14,110	7,733	16,195	12,489
700.35.6142.000	HEALTH INSURANCE	19,186	18,522	24,778	17,880	11,000	29,745	38,400
700.35.6143.000	WORKS COMP	3,100	3,500	3,675	3,675	3,675	3,675	3,860
700.35.6145.000	UNEMPLOYMENT INSURANCE	486	27	68	500	0	500	1,000
700.35.6146.000	RETIREMENT EXPENSE	26,972	49,031	8,341	16,592	9,223	19,053	14,694
700.35.6147.000	BENEFIT POOL	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		224,197	309,570	268,689	257,116	137,667	280,868	233,703
CONTRACTS & PROF.SVC								
700.35.6211.000	LEGAL SERVICES	41,149	24,838	6,302	25,000	800	25,000	25,000
700.35.6213.000	SURVEYING	900	0	3,150	0	0		
700.35.6214.000	CONTRACT SERVICES	28,408	13,941	24,150	26,250	30,076	40,000	40,000
700.35.6215.000	OTHER	565	145	1,589	0	42		
700.35.6218.000	ENGINEERING	1,190	3,030	15,367	12,500	11,555	12,500	12,500
700.35.6219.000	ADMN. SUP. CHARGES	16,655	16,655	16,655	16,655	8,327	16,655	16,655
700.35.6220.000	OUTSOURCING UTILITY BILL	432	864	1,314	0	983		
700.35.6254.000	UTILITY METER MAINT	5,913	1,052	17,554	40,000	330	40,000	40,000
TOTAL CONTRACTS&PROF SVC		95,212	60,525	86,081	120,405	52,113	134,155	134,155
CONST. MATL./TOOLS/EQUIP								
700.35.6311.000	CONSTRUCTION MATERIAL	73,462	123,776	134,249	217,920	35,702	217,920	202,686
700.35.6311.001	JACKSON STREET PROJECT	0	0	0	0	0		
700.35.6311.002	KCS PERMIT/TIRZ PROJECT	2,013	4,183	0	0	0		
700.35.6311.003	CADDO PARK	79	18,542	0	0	0		
700.35.6311.005	HWY 380 N SIDE WATERLINE	0	135,314	0	0	0		
700.35.6312.000	TOOLS	2,217	4,833	2,349	40,000	1,404	40,000	40,000
700.35.6312.001	COVID 19	0	0	0	0	0		
700.35.6313.000	RENTAL EQUIPMENT	0	9,094	144	2,500	0	2,500	2,500
700.35.6314.000	TOOLS AND EQUIPMENT MAIN	8,399	2,181	6,202	10,000	3,920	10,000	10,000
700.35.6316.000	INSURANCE	0	7,500	0	8,250	5,250	5,250	7,500
700.35.6317.000	TRANSFERS	0	0	0	0	0		
700.35.6318.000	OTHER	1,762	1,097	108	2,000	460	2,000	2,000
700.35.6320.000	CREDIT CARD CONV FEE	0	0	909	1,500	0		
TOTAL CONST.MATL/TOOLS/EQUIP		87,932	306,520	143,961	282,170	46,736	277,670	264,686
MAINTENANCE								
700.35.6362.000	VEHICLE MAINT	7,359	9,245	18,018	5,500	5,037	7,500	5,000
700.35.6363.000	OFFICE EQUIPMENT MAINT	550	0	0	0	422		
700.35.6365.000	TYLER SUPPORT SOFTWARE	4,020	0	0	0	0		
700.35.6367.000	INFO TECH	4,020	0	0	0	0		15,120
TOTAL MAINTENANCE		15,949	9,245	18,018	5,500	5,459	7,500	20,120
UTILITIES								
700.35.6407.000	INTERNET	0	0	0	0	0		
700.35.6471.000	WATER	0	0	0	0	0		
700.35.6472.000	TELEPHONE	2,854	3,374	3,766	3,100	1,676	3,376	3,544
700.35.6473.000	ELECTRIC	0	0	0	0	0		
700.35.6473.001	500 JACKSON ST	304	308	319	450	160	450	450
700.35.6473.002	LIVE OAK WATER TOWER	244	238	240	250	121	250	260
700.35.6473.003	WATER WORKS	26,269	28,694	30,573	27,500	15,784	33,000	34,650
700.35.6473.004	VALVE STATION	205	211	214	250	107	250	260
700.35.6473.005	HWY 380 WATER TOWER	0	0	0	0	0		

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
700.35.6474.000	GAS	0	0	0	0	0		
700.35.6482.000	RENT	1,100	1,200	1,200	1,200	600	1,200	1,200
TOTAL UTILITIES		30,976	34,025	36,312	32,750	18,448	38,526	40,364
SUPPLIES								
700.35.6551.000	FUEL	6,767	6,179	6,130	7,500	2,608	7,500	7,875
700.35.6552.000	UNIFORM	1,624	831	1,923	500	649	649	500
700.35.6552.029	DANNY RUFF CLOTHING	636	405	259	500	0	500	500
700.35.6552.188	JOSHUA RUBADUE CLOTHING	675	412	224	500	430	430	500
700.35.6552.219	CONNOR LEDBETTER	0	0	0	0	481	481	
700.35.6552.220	SANTOS UNIFORMS	0	0	0	0	167	167	500
700.35.6555.000	WATER SUPPLY PURCHASED	779,698	818,964	838,596	838,596	349,418	838,596	835,261
TOTAL SUPPLIES		789,400	826,791	847,132	847,596	353,753	848,323	845,136
PERSONNEL RELATED ITEMS								
700.35.6612.000	TRAVEL/SCHOOL/DUES	1,954	2,759	1,346	4,500	2,164	4,500	4,500
700.35.6631.000	INSURANCE	7,500	10,000	11,500	12,650	5,650	5,650	10,650
700.35.6698.000	CHARGED OFF ACCOUNTS	2,755	3,805	0	5,000	0	5,000	5,000
TOTAL PERSONNEL RELATED ITEMS		12,209	16,564	12,846	22,150	7,814	15,150	20,150
CAPITAL EXPENDITURES								
700.35.6821.000	REAL PROPERTY	0	0	0	22,500	0	22,500	22,500
700.35.6831.000	EQUIPMENT	0	0	0	0	0		27,441
TOTAL CAPITAL EXPENDITURES		0	0	0	22,500	0	22,500	49,941
TRANSFERS								
700.35.6990.000	DEPRECIATION EXPENSE	248,484	247,473	313,839	0	0		
700.35.6991.000	TRANSFER OUT	121,874	121,874	121,874	121,874	60,937	121,874	121,874
700.35.6992.000	TRF TO EQUIP FUND	0	0	0	0	0		
TOTAL TRANSFERS		370,358	369,347	435,713	121,874	60,937	121,874	121,874
TOTAL 35-WATER DEPT		1,626,233	1,932,587	1,848,752	1,712,061	682,927	1,746,566	1,730,129
FUND TOTAL EXPENSES		1,769,381	1,979,005	2,005,849	1,915,216	796,099	1,955,675	1,948,041
FUND TOTAL PROFIT (LOSS)		334,119	-309,079	-48,234	0	239,476	106,557	0

Wastewater Fund Budget Information

	Current Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022
Wastewater Fund Revenue			
Sewer Sales	\$ 1,374,804	\$ 1,380,200	\$ 1,431,050
Penalties	\$ 15,000	\$ 15,000	\$ 15,000
Impact Fee	\$ 120,336	\$ 330,000	\$ 275,770
Sewer Tap	\$ 5,000	\$ 5,000	\$ 3,600
Interest Earned	\$ 2,500	\$ 200	\$ 200
Total	\$ 1,517,640	\$ 1,730,400	\$ 1,725,620
Wastewater Fund Expenses			
Administration			
Personnel Services	\$ 56,143	\$ 71,948	\$ 135,219
Contracts & Prof. Svc			
Maintenance			
Utilities			
Supplies			
Personnel Related Items			
Total Wastewater Administration	\$ 56,143	\$ 71,948	\$ 135,219
Personnel Services	\$ 149,337	\$ 79,593	\$ 179,566
Contracts & Prof. Svc	\$ 38,900	\$ 35,900	\$ 41,170
Construction Material/Tools/Equip	\$ 62,933	\$ 57,433	\$ 74,441
Maintenance	\$ 602,185	\$ 602,185	\$ 654,380
Utilities	\$ 25,275	\$ 26,595	\$ 26,660
Supplies	\$ 5,500	\$ 6,289	\$ 5,500
Debt Service	\$ 319,587	\$ 354,331	\$ 359,410
Personnel Related Items	\$ 5,000	\$ 5,000	\$ 5,000
Capital Expenditures		\$ 9,960	\$ 100,000
Transfers	\$ 252,780	\$ 252,780	\$ 252,780
Total Wastewater Department	\$ 1,461,497	\$ 1,430,066	\$ 1,698,907
Total Wastewater Expenses	\$ 1,517,640	\$ 1,502,014	\$ 1,834,126
Revenue vs. Expenses	\$ -	\$ 228,386	\$ (108,506)

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
705-WASTEWATER								
REVENUES								
705.00.5741.000	SEWER SALES	984,619	983,379	1,166,254	1,374,804	641,813	1,380,200	1,431,050
705.00.5743.000	FEEES	0	0	0	0	0		
705.00.5744.000	PENALTIES	10,280	15,485	10,264	15,000	6,672	15,000	15,000
705.00.5745.000	AGREEMENTS AND CONTRACTS	0	0	0	0	0		
705.00.5746.000	IMPACT FEE	8,261	305,800	61,261	120,336	296,231	330,000	275,770
705.00.5753.000	SEWER TAP FEE	4,200	1,850	3,600	5,000	3,107	5,000	3,600
705.00.5762.000	INTEREST EARNED	10,656	12,482	2,997	2,500	135	200	200
705.00.5767.000	OTHER REVENUE	0	0	0	0	0		
705.00.5800.000	CONTRIBUTED CAPITAL	974,257	0	0	0	0		
705.00.5995.000	TRANSFER IN RESERVES	0	0	0	0	0		
TOTAL 00-REVENUE		1,992,273	1,318,996	1,244,376	1,517,640	947,958	1,730,400	1,725,620

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
705-WASTEWATER								
705.00.6991.000	TRANSFER OUT TWDB CO2017	3,023,355	0	0	0	0		
705.00.6991.999	TRANSFER OUT-TWDB CO2017	0	-391248	0	0	0		
705.00.6992.000	TRANSFER IN	0	0	-1,291,702	0	0		
705.00.7999.000	TRANSFER OF ASSETS	0	0	0	0	0		
TOTAL 00-TRANSFER OUT		3,023,355	(391,248)	(1,291,702)				
705-WASTEWATER EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
705.12.6111.000	SALARIES, EGULAR	16,543	27,072	44,155	36,998	24,639	50,800	103,948
705.12.6112.000	Accrued Wages	0	0	1,801	0	0		
705.12.6113.000	OVERTIME	71	1,311	1,239	1,500	661	1,500	1,500
705.12.6141.000	FICA	1,187	2,115	3,391	2,950	1,887	4,001	8,720
705.12.6142.000	HEALTH INSURANCE	0	1,483	0	8,940	0	8,940	9,600
705.12.6143.000	WORKERS COMP	1,500	2,000	0	2,000	0	2,000	2,000
705.12.6146.000	EMPLOYEE RETIREMENT SYST	1,466	2,491	1,790	3,755	2,216	4,707	9,451
TOTAL PERSONNEL SERVICES		20,767	36,472	52,376	56,143	29,403	71,948	135,219
705-WASTEWATER EXPENSES								
36-WASTEWATER SYSTEM								
PERSONNEL SERVICES								
705.36.6111.000	SALARIES, REGULAR	41,685	70,501	33,308	92,365	24,987	41,045	118,260
705.36.6112.000	Accrued Wages	0	0	1,717	0	0		
705.36.6113.000	SALARIES, OVERTIME	0	2,900	0	10,000	0	5,000	10,000
705.36.6114.000	SALARIES, PRORATED	0	0	0	0	0		
705.36.6115.000	SALARIES, PART-TIME	0	0	0	0	0		
705.36.6141.000	FICA EXPENSE	3,022	5,275	2,463	7,830	1,796	3,523	9,812
705.36.6142.000	HEALTH INSURANCE	9,593	10,373	8,853	17,880	4,400	17,880	19,200
705.36.6143.000	WORKS COMP	10,000	6,957	2,000	11,550	6,602	7,500	10,000
705.36.6145.000	UNEMPLOYMENT INSURANCE	0	0	0	500	0	500	750
705.36.6146.000	RETIREMENT EXPENSE	3,675	6,452	1,313	9,212	2,183	4,145	11,544
705.36.6147.000	BENEFIT POOL	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		67,975	102,458	49,654	149,337	39,968	79,593	179,566
CONTRACTS & PROF., SVC								
705.36.6211.000	LEGAL SERVICES	0	0	0	5,000	0	5,000	5,000
705.36.6211.001	CLEAN WTR/RVLV FUND C/O	0	0	0	0	0		
705.36.6213.000	SURVEYING	0	500	0	500	0	500	500
705.36.6214.000	CONTRACT SERVICES	6,161	14,291	14,290	15,000	1,475	10,000	15,000
705.36.6215.000	OTHER	0	0	104	0	0		
705.36.6218.000	ENGINEERING	2,963	8,299	8,771	13,000	1,651	15,000	15,000
705.36.6220.000	UTILITY BILLING	5,389	5,418	4,882	5,400	2,426	5,400	5,670
TOTAL CONTRACTS&PROF.SVC		14,513	28,508	28,047	38,900	5,552	35,900	41,170
CONST. MATL./TOOLS/EQUIP								
705.36.6311.000	CONSTRUCTION MATERIAL	5,913	13,672	3,834	41,407	17,616	41,407	56,941
705.36.6311.001	JACKSON STREET SEWER	0	0	0	0	0		
705.36.6311.002	PALLADIUM APT SEWER LINE	0	100	0	0	0		
705.36.6312.000	TOOLS	1,167	2,960	686	0	352		
705.36.6313.000	RENTAL EQUIPMENT	0	1,729	43	2,500	818	2,500	2,500
705.36.6314.000	TOOLS AND EQUIPMENT MAIN	1,473	3,475	9,398	2,500	1,632	3,000	2,500
705.36.6316.000	INSURANCE	11,704	17,500	13,660	15,026	9,026	9,026	11,000
705.36.6317.000	TRANSFERS	0	0	0	0	0		
705.36.6318.000	OTHER	375	273	0	1,500	191	1,500	1,500
TOTAL CONST.MATL/TOOLS/EQUIP		20,632	39,709	27,621	62,933	29,635	57,433	74,441
MAINTENANCE								

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
705.36.6353.000	SEWER TREATMENT PLANT MA	329,447	343,146	478,330	528,185	287,598	528,185	580,380
705.36.6356.000	UTILITY LINE MAINT	25,358	1,393	7,297	50,000	7,804	50,000	50,000
705.36.6359.000	LIFT STATION MAINT	14,120	66,086	27,117	20,000	400	20,000	20,000
705.36.6362.000	VEHC MAINT	113	3,777	1,931	1,500	361	1,500	1,500
705.36.6365.000	INFO TECH	4,020	0	0	0	0	0	0
705.36.6366.000	EQUIP MAINT	0	2,072	0	2,500	0	2,500	2,500
TOTAL MAINTENANCE		373,058	416,474	514,675	602,185	296,163	602,185	654,380
UTILITIES								
705.36.6407.000	INTERNET	0	0	0	0	0	0	0
705.36.6471.000	WATER	0	0	0	0	0	0	0
705.36.6472.000	TELEPHONE	921	1,549	1,627	1,500	823	1,786	1,800
705.36.6473.000	ELECTRIC	19	0	0	0	0	0	0
705.36.6473.001	S MAIN ST	333	379	262	400	131	400	400
705.36.6473.002	ORANGE & ABBEY	372	557	370	575	206	575	600
705.36.6473.003	380/FLOYD	1,366	3,581	1,453	4,600	627	2,600	2,730
705.36.6473.004	WINDOM LIFT PUMP	204	185	186	250	93	250	265
705.36.6473.005	N HWY 78 LIFT PUMP	438	205	201	250	101	250	265
705.36.6473.006	DIRECT ENERGY	559	172	207	1,200	96	600	600
705.36.6473.007	GEXA ENERGY	7,425	12,082	15,509	16,500	9,491	20,134	20,000
705.36.6474.000	GAS	0	0	0	0	0	0	0
TOTAL UTILITIES		11,637	18,710	19,815	25,275	11,568	26,595	26,660
SUPPLIES								
705.36.6551.000	FUEL	6,685	6,241	6,052	5,000	2,206	5,000	5,000
705.36.6552.000	UNIFORM STIPEND	248	262	826	0	789	789	-
705.36.6552.010	JUAN HERNANDEZ CLOTHING	568	385	586	500	24	500	500
TOTAL SUPPLIES		7,501	6,888	7,464	5,500	3,019	6,289	5,500
PERSONNEL RELATED ITEMS								
705.36.6612.000	TRAINING	0	0	111	500	0	500	500
705.36.6698.000	CHARGED OFF ACCOUNTS	5,457	3,178	0	4,500	0	4,500	4,500
TOTAL PERSONNEL RELATED ITEMS		5,457	3,178	111	5,000		5,000	5,000
DEBT SERVICE								
705.36.6720.000	INTEREST EXPENSE	0	0	0	0	34,733	34,773	34,330
705.36.6723.000	IN DEBT SER	68,750	69,348	69,348	0	0	0	0
705.36.6791.000	PRIN DEBT SERVICE	0	0	0	319,587	0	319,558	324,330
705.36.6792.000	PAYING AGENT FEE	128	175	1,025	0	0	0	750
TOTAL DEBT SERVICE		68,878	69,523	70,373	319,587	34,733	354,331	359,410
CAPITAL EXPENDITURES								
705.36.6821.000	REAL PROPERTY	0	703	0	0	9,960	9,960	0
705.36.6821.001	WWTP REHAB	0	0	0	0	0	0	100,000
705.36.6831.000	EQUIPMENT	2,850	0	0	0	0	0	0
TOTAL CAPITAL EXPENDITURES		2,850	703			9,960	9,960	100,000
TRANSFERS								
705.36.6990.000	DEPRECIATION EXPENSE	132,949	254,759	362,110	0	0	0	0
705.36.6991.000	TRANSFER OUT	252,780	252,780	252,780	252,780	126,390	252,780	252,780
705.36.6992.000	EQUIPMENT REPL TRNSFR	0	0	0	0	0	0	0
705.36.6993.000	TRANSFER IN	0	0	0	0	0	0	0
TOTAL TRANSFERS		385,729	507,539	614,890	252,780	126,390	252,780	252,780
TOTAL 36-WASTEWATER SYSTEM		958,230	1,193,690	1,332,650	1,461,497	556,988	1,430,066	1,698,907
FUND TOTAL EXPENSES		4,002,352	838,914	93,324	1,517,640	586,391	1,502,014	1,834,126
FUND TOTAL PROFIT (LOSS)		(2,010,079)	480,082	1,151,052	-	361,567	228,386	(108,506)

Electric Fund Budget Information			
	Current Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022
Electric Fund Revenue			
Connect Fee	\$ 9,500	\$ 7,520	\$ 7,900
Penalties	\$ 40,000	\$ 40,000	\$ 40,000
Power Sales	\$ 3,488,861	\$ 3,344,727	\$ 3,400,535
Surcharge	\$ 150,000	\$ 150,000	\$ 150,000
PCA	\$ 459,502	\$ 793,965	\$ 800,000
Interest Earned	\$ 6,500	\$ 300	\$ 300
Transfer in Elec Note		\$ 800,000	
Total	\$ 4,154,363	\$ 5,136,512	\$ 4,398,735
Electric Fund Expenses			
Administration			
Personnel Services	\$ 77,005	\$ 69,394	\$ 134,874
Contracts & Prof. Svc			
Maintenance			
Utilities			
Supplies			
Personnel Related Items			
Total Electric Administration	\$ 77,005	\$ 69,394	\$ 134,874
Electric Department			
Personnel Services	\$ 482,695	\$ 509,850	\$ 520,705
Contracts & Prof. Svc	\$ 89,000	\$ 89,000	\$ 89,000
Construction Material/Tools/Equip	\$ 161,575	\$ 142,675	\$ 109,321
Maintenance	\$ 30,342	\$ 26,519	\$ 22,773
Utilities	\$ 13,750	\$ 13,885	\$ 14,375
Supplies	\$ 2,137,791	\$ 2,895,900	\$ 2,161,974
Personnel Related Items	\$ 24,868	\$ 24,913	\$ 36,000
Debt	\$ 40,631	\$ 72,096	\$ 220,507
Capital Expenditures	\$ 157,500	\$ 157,500	\$ 150,000
Transfers	\$ 939,206	\$ 939,206	\$ 939,206
Total Electric Department	\$ 4,077,358	\$ 4,871,544	\$ 4,263,861
Total Electric Department	\$ 4,154,363	\$ 4,940,938	\$ 4,398,735
Revenues vs. Expenses	\$ -	\$ 195,574	\$ -

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
715-ELECTRIC FUND								
REVENUES								
715.00.5743.000	FEES	8,223	14,434	7,858	9,500	3,470	7,520	7,900
715.00.5744.000	PENALTIES	36,443	49,398	30,601	40,000	17,706	40,000	40,000
715.00.5745.000	AGREEMENTS AND CONTRACTS	30	0	0	0	0		
715.00.5751.000	ELECTRICITY SALES	3,352,613	3,258,222	3,104,975	3,488,861	1,423,549	3,344,727	3,400,535
715.00.5752.000	CHANGE IN ELECTRIC DEPOS	0	0	0	0	0		
715.00.5755.000	SURCHARGE	148,901	142,533	136,005	150,000	58,615	150,000	150,000
715.00.5757.000	PCA (POWER COST ADJ)	273,704	322,506	612,214	459,502	331,319	793,965	800,000
715.00.5762.000	INTEREST	7,657	11,739	4,673	6,500	211	300	300
715.00.5767.000	OTHER REVENUE	0	0	126,489	0	0		
715.00.5770.000	SALES TAX REVENUE	39,007	40,567	0	0	0		
715.00.5995.000	TRANSFER IN ELEC NOTE	0	0	0	0	0	800,000	
715.00.5998.000	TRANSFER IN RESERVES	0	0	0	0	0		
TOTAL 00-REVENUE		3,866,578	3,839,399	4,022,815	4,154,363	1,834,870	5,136,512	4,398,735

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
715-ELECTRIC FUND								
EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
715.12.6111.000	SALARIES, REGULAR	52,284	53,542	53,457	54,445	27,737	56,302	104,114
715.12.6112.000	ACCRUED WAGES EXPENSE	6,360	621	307	0	0		
715.12.6113.000	OVERTIME	130	2,416	2,283	2,500	1,218	2,500	2,500
715.12.6114.000	COMPENSATED ABSENCES	3,686	-7668	0	0	0		
715.12.6141.000	FICA	3,901	4,106	4,161	4,435	2,089	4,500	8,160
715.12.6142.000	HEALTH INSURANCE	0	0	0	9,600	0		9,600
715.12.6143.000	WORKERS COMP	943	800	800	800	0	800	900
715.12.6146.000	EMPLOYEE RETIREMENT SYST	5,454	7,045	4,367	5,225	2,535	5,292	9,600
TOTAL PERSONNEL SERVICES		72,758	60,862	65,375	77,005	33,579	69,394	134,874
715-ELECTRIC FUND								
EXPENSES								
37-ELECTRIC DEP								
PERSONNEL SERVICES								
715.37.6111.000	SALARIES, REGULAR	296,001	302,971	318,490	311,375	161,880	321,704	331,355
715.37.6112.000	Accrued Wages	0	0	1,977	0	0		
715.37.6113.000	SALARIES, OVERTIME	62,843	47,513	45,568	55,000	35,082	75,400	75,000
715.37.6114.000	SALARIES, PRORATED	0	0	0	0	0		
715.37.6115.000	SALARIES, PART-TIME	0	0	0	0	0		
715.37.6141.000	FICA EXPENSE	26,492	25,373	26,203	28,430	14,116	35,740	29,675
715.37.6142.000	HEALTH INSURANCE	36,493	34,819	35,411	38,400	16,865	35,280	38,400
715.37.6143.000	WORKERS COMP	10,842	9,243	11,120	13,310	5,546	5,546	10,000
715.37.6145.000	UNEMPLOYMENT INSURANCE	546	96	600	1,200	0	1,200	1,500
715.37.6146.000	RETIREMENT EXPENSE	37,710	44,138	28,085	34,980	17,246	34,980	34,775
715.37.6147.000	VACATION LIABILITY	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		470,927	464,153	467,454	482,695	250,735	509,850	520,705
CONTRACTS & PROF.SVC								
715.37.6210.000	PROFESSIONAL SERVICE	69	0	0	0	0		
715.37.6211.000	LEGAL SERVICES	3,289	2,820	0	7,500	0	7,500	7,500
715.37.6213.000	SURVEYING	0	0	0	0	0		
715.37.6214.000	CONTRACT SERVICES	13,313	4,897	11,625	40,000	12,706	40,000	40,000
715.37.6215.000	OTHER	185	620	23	1,500	440	1,500	1,500
715.37.6218.000	ENGINEERING	52,480	112,548	23,468	40,000	7,047	40,000	40,000
TOTAL CONTRACTS&PROF.SVC		69,336	120,885	35,116	89,000	20,193	89,000	89,000
CONST. MATL./TOOLS/EQUIP								
715.37.6311.000	CONSTRUCTION MATERIALS	100,631	69,380	35,688	125,000	56,945	100,000	66,821
715.37.6311.001	FISD STADIUM MATERIALS	0	0	0	0	0		
715.37.6311.002	PENVESCO PROJECT	3,574	0	0	0	0		
715.37.6311.004	COLLIN COLLEGE	0	0	0	0	0		
715.37.6311.005	SUBSTATION	0	0	0	0	0		
715.37.6311.006	ASTON ESTATES	0	0	0	0	0		
715.37.6312.000	TOOLS	16,516	14,307	10,043	15,000	3,301	10,000	15,000
715.37.6312.001	COVID 19	0	0	0	0	0		
715.37.6313.000	RENTAL EQUIPMENT	3,544	2,249	21,035	5,000	10,367	20,600	10,000
715.37.6314.000	TOOLS AND EQUIPMENT MAIN	12,609	5,510	1,931	5,000	0	2,500	5,000
715.37.6316.000	INSURANCE	6,500	7,500	8,250	9,075	8,075	8,075	10,000
715.37.6317.000	TRANSFERS	0	0	0	0	0		
715.37.6318.000	OTHER	907	150	0	2,500	0	1,500	2,500
TOTAL CONST.MATL/TOOLS/EQUIP		144,281	99,096	76,947	161,575	78,688	142,675	109,321
MAINTENANCE								
715.37.6362.000	VEHC MAINT	5,330	9,998	6,354	7,500	1,976	7,500	7,500
715.37.6363.000	OFFICE EQUIPMENT MAINT	2,987	2,804	2,660	2,280	389	3,660	3,660
715.37.6366.000	TYLER TECH	4,804	1,022	774	8,503	0	1,500	813
715.37.6366.001	COMPUTER SOFTWARE MAINT	2,969	2,657	652	9,659	252	9,659	

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
715.37.6367.000	INFO TECH	2,125	1,500	2,522	2,400	2,166	4,200	10,800
TOTAL MAINTENANCE		18,215	17,981	12,962	30,342	4,783	26,519	22,773
UTILITIES								
715.37.6407.000	INTERNET	0	0	0	0	0		
715.37.6471.000	WATER	536	700	788	1,250	414	845	1,200
715.37.6472.000	TELEPHONE	2,767	2,723	4,137	3,800	2,054	4,340	4,400
715.37.6473.000	ELECTRIC	1,529	1,309	1,369	1,500	403	1,500	1,575
715.37.6474.000	GAS	789	786	765	1,500	593	1,500	1,500
715.37.6485.000	UTILITY OUTSOURCING BILL	5,389	5,117	5,305	5,700	2,426	5,700	5,700
TOTAL UTILITIES		11,010	10,635	12,364	13,750	5,890	13,885	14,375
SUPPLIES								
715.37.6551.000	FUEL	8,740	7,646	6,040	10,000	3,172	8,500	10,000
715.37.6552.000	UNIFORM	7,527	8,202	7,771	7,500	1,723	7,500	7,500
715.37.6555.000	ELECTRIC SUPPLY PURCHASE	1,462,132	1,519,680	1,830,365	1,670,864	708,751	2,430,473	1,703,474
715.37.6555.001	IT COST	309,935	489,798	480,578	448,427	199,403	448,427	440,000
715.37.6591.000	OFFICE SUPPLIES	254	1,138	1,515	1,000	653	1,000	1,000
TOTAL SUPPLIES		1,788,589	2,026,464	2,326,268	2,137,791	913,701	2,895,900	2,161,974
PERSONNEL RELATED ITEMS								
715.37.6612.000	TRAVEL/SCHOOL/DUES	3,634	5,983	4,891	8,855	248	1,500	8,000
715.37.6615.000	CREDIT CARD FEE	7,951	12,740	10,921	7,600	8,176	15,000	20,000
715.37.6621.000	SPECIAL EVENTS	0	0	900	0	0		
715.37.6698.000	CHARGED OFF ACCOUNTS	-866	13,514	0	8,413	0	8,413	8,000
TOTAL PERSONNEL RELATED ITEMS		10,719	32,237	16,712	24,868	8,424	24,913	36,000
DEBT SERVICE								
715.37.6720.000	INTEREST PAYMENT	5,771	1,229	0	0	0		17,076
715.37.6791.000	DEBT SVC ISSUANCE COST	0	0	40,631	40,631	40,631	40,631	195,631
715.37.6792.000	EDC 4A LOAN REPAYMENT	0	0	23,598	0	15,732	31,465	7,800
TOTAL DEBT SERVICE		5,771	1,229	64,229	40,631	56,363	72,096	220,507
CAPITAL EXPENDITURES								
715.37.6821.000	REAL PROPERTY	0	0	0	0	0		
715.37.6831.000	EQUIPMENT	0	0	0	7,500	0	7,500	
715.37.6831.001	AMI	850	9,994	0	0	0		
715.37.6832.000	SURCHARGE	0	0	1,854	150,000	0	150,000	150,000
715.37.6832.001	LED UPGRADE	3,157	15,979	15,446	0	15,861		
715.37.6832.002	POLE STRAIGHTEN/CHANGE O	38,572	23,226	17,365	0	0		
715.37.6832.003	FUSED/SECTIONALIZING	17,691	4,992	1,014	0	495		
715.37.6832.004	OWS REPLACEMENT	6,397	4,795	4,198	0	4,455		
715.37.6832.005	AMI SYSTEM	0	27,684	0	0	0		
715.37.6832.006	RECONDUCTOR	0	2,436	0	0	1,570		
TOTAL CAPITAL EXPENDITURES		66,667	89,106	39,877	157,500	22,381	157,500	150,000
TRANSFERS								
715.37.6990.000	DEPRECIATION EXPENSE	77,489	78,144	108,422	0	0		
715.37.6991.000	TRANSFER OUT	939,206	939,206	939,206	939,206	469,603	939,206	939,206
715.37.6992.000	EQUIPMENT TRSNFER	0	0	0	0	0		
715.37.6993.000	TRANSFER IN	0	0	0	0	0		
715.37.6998.000	CHARGED OFF ACCOUNTS	0	0	0	0	0		
TOTAL TRANSFERS		1,016,695	1,017,350	1,047,628	939,206	469,603	939,206	939,206
TOTAL 37-ELECTRIC DEPT		3,602,210	3,879,136	4,099,557	4,077,358	1,830,761	4,871,544	4,263,861
FUND TOTAL EXPENSES		3,674,968	3,939,998	4,164,932	4,154,363	1,864,340	4,940,938	4,398,735
FUND TOTAL PROFIT (LOSS)		191,610	-100,599	-142,117	0	-29,470	195,574	0

Refuse Fund Budget Information

	Current Budget 2020-2021	Revised Budget 2020-2021	Proposed Budget 2021-2022
Refuse Fund Revenue			
Penalties	\$ 7,500	\$ 5,730	\$ 6,260
Residential Collection	\$ 234,297	\$ 243,372	\$ 243,372
Commercial Collection	\$ 182,691	\$ 180,426	\$ 180,426
Recycle	\$ 79,436	\$ 84,005	\$ 84,005
Franchise Fee	\$ 6,134	\$ 7,344	\$ 7,344
Total	\$ 510,058	\$ 520,877	\$ 521,407
Refuse Fund Expenses			
Personnel Services			
Contracts & Prof. Svc	\$ 397,232	\$ 362,647	\$ 408,581
Construction Material/Tools/Equip Maintenance			
Utilities			
Supplies			
Rent	\$ 2,400	\$ 2,400	\$ 2,400
Personnel Related Items			
Transfers	\$ 110,426	\$ 110,426	\$ 110,426
Capital Expenditures			
Total Refuse Department	\$ 510,058	\$ 475,473	\$ 521,407
Revenues vs. Expenses	\$ -	\$ 45,404	\$ -

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
720-REFUSE FUND							
REVENUES							
720.00.5743.000	FEES	0	0	0	0		
720.00.5744.000	PENALTIES	4,282	6,620	4,005	7,500	2,540	6,260
720.00.5745.000	AGREEMENTS AND CONTRACTS	0	0	0	0	0	
720.00.5751.000	RESIDENTIAL TRASH COLL	197,041	198,221	233,148	234,297	121,132	243,372
720.00.5752.000	COMMERCIAL TRASH COLLECT	181,326	182,412	183,204	182,691	89,642	180,426
720.00.5755.000	RECYCLE	81,871	82,229	79,717	79,436	41,548	84,005
720.00.5755.001	RECYCLE FRANCHISE FEE	6,297	6,405	6,961	6,134	3,633	7,344
720.00.5762.000	INTEREST EARNED	0	0	0	0	0	
720.00.5767.000	OTHER REVENUE	0	0	0	0	0	
720.00.5768.000	BRUSH AND CHIPPING AND P	0	0	0	0	0	
720.00.5770.000	HHW	0	0	0	0	0	
720.00.5995.000	TRANSFER IN RES	0	0	0	0	0	
TOTAL 00-REVENUE		470,817	475,887	507,035	510,058	258,495	521,407
CONTRACTS & PROF SVC.							
720.32.6211.000	LEGAL SERVICES	0	0	0	0	0	
720.32.6213.000	SURVEYING	0	0	0	0	0	
720.32.6214.000	CONTRACT SERVICES	287,400	297,413	315,986	332,381	131,888	334,841
720.32.6215.000	OTHER	0	0	0	0	0	
720.32.6216.000	RECYCLE SERVICES	61,523	61,981	60,394	54,733	24,074	63,095
720.32.6217.000	HHW	3,470	4,155	5,611	6,063	2,327	6,590
720.32.6218.000	ENGINEERING	0	0	0	0	0	
720.32.6219.000	ADM SUPPORT CHARGES	4,055	4,055	4,055	4,055	2,027	4,055
720.32.6220.000	UTILITY BILLING	0	0	0	0	0	
TOTAL CONTRACTS & PROF.SVC		356,448	367,604	386,046	397,232	160,316	408,581
CONST. MATL./TOOLS/EQUIP							
720.32.6311.000	CONSTRUCTION MATERIALS	0	0	0	0	0	
720.32.6312.000	TOOLS	0	0	0	0	0	
720.32.6313.000	RENTAL EQUIPMENT	0	0	0	0	0	
720.32.6314.000	TOOLS AND EQUIPMENT MAIN	0	0	0	0	0	
720.32.6316.000	INSURANCE	0	0	0	0	0	
720.32.6317.000	TRANSFERS	110,426	110,426	110,426	110,426	55,213	110,426
720.32.6318.000	OTHER	0	0	0	0	0	
TOTAL CONST.MATL./TOOLS/EQUIP		110,426	110,426	110,426	110,426	55,213	110,426
MAINTENANCE							
720.32.6365.000	INFO TECH	0	0	0	0	0	
TOTAL MAINTENANCE		0	0	0	0	0	
UTILITIES							
720.32.6407.000	INTERNET	0	0	0	0	0	
720.32.6471.000	WATER	0	0	0	0	0	
720.32.6472.000	TELEPHONE	0	200	0	0	0	
720.32.6473.000	ELECTRIC	0	0	0	0	0	
720.32.6474.000	GAS	0	0	0	0	0	
720.32.6482.000	RENT	2,400	2,200	2,400	2,400	1,200	2,400
TOTAL UTILITIES		2,400	2,400	2,400	2,400	1,200	2,400
PERSONNEL RELATED ITEMS							
720.32.6612.000	TRAINING	0	0	0	0	0	
720.32.6698.000	CHARGED OFF ACCOUNTS	3,551	995	0	0	0	
TOTAL PERSONNEL RELATED ITEMS		3,551	995	0	0	0	
CAPITAL EXPENDITURES							
720.32.6821.000	REAL PROPERTY	0	0	0	0	0	
720.32.6831.000	EQUIPMENT	0	0	0	0	0	
TOTAL CAPITAL EXPENDITURES		0	0	0	0	0	

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
TRANSFERS								
720.32.6993.000	TRANSFER IN	0	0	0	0	0		
TOTAL TRANSFERS		0	0	0	0	0		
TOTAL 32-REFUSE DEPT		472,825	481,425	498,872	510,058	216,729	475,473	521,407
FUND TOTAL PROFIT (LOSS) ((2,008)	(5,538)	8,163	-	41,766	45,404	-

	2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
500-INTEREST & SINKING							
REVENUES							
500.00.5711.000	AD VALOREM TAX	796,657	800,484	869,003	677,456	624,377	677,456
500.00.5713.000	DELINQ. TAX, PEN. & INT.	13,802	48,258	28,803	40,000	18,321	40,000
500.00.5754.000	BOND PROCEEDS	0	0	0	0	0	0
500.00.5762.000	INTEREST INCOME	6,094	12,967	6,396	8,500	405	500
500.00.5769.000	OTHER INCOME	0	0	0	0	0	0
500.00.5991.000	TRANSFERS IN	0	0	0	0	0	0
TOTAL 00-REVENUE		816,553	861,709	904,202	725,956	643,103	717,956
500-INTEREST & SINKING							
EXPENSES							
71-DEBT SERVICE							
500.71.6723.000	INTEREST EXPENSE	245,881	235,056	222,456	208,931	107,991	208,931
500.71.6791.000	DEBT SER.PRINCIPAL	470,000	470,000	495,000	515,000	515,000	525,000
500.71.6792.000	PAYING AGENT FEES	2,500	2,100	0	750	0	750
TOTAL DEBT SERVICE		718,381	707,156	717,456	724,681	622,991	724,681
FUND TOTAL PROFIT (LOSS)		98,172	154,553	186,746	1,275	20,112	(6,725)
(1)							(553)

CITY OF FARMERSVILLE

EXHIBIT A

GOVERNMENTAL FUNDS	FY 2020-2021 REVISED				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund	\$ 1,429,664	\$ 2,895,603	\$ 4,384,199	\$ 1,488,596	\$ 1,429,664
Special Revenue Funds					
Court Technology Fund	\$ (330)	\$ 3,600	\$ 750		\$ 2,520
Court Security Fund	\$ 20,772	\$ 3,100	\$ 6,625		\$ 17,247
Library Donations	\$ 3,489	\$ 200	\$ -		\$ 3,689
Special Projects Fund	\$ 130,333				\$ 130,333
CC Child Special Revenue	\$ 19,501	\$ 7,500	\$ 8,500		\$ 18,601
Debt Service Fund	\$ 464,067	\$ 717,956	\$ 724,681		\$ 457,342
TIRZ	\$ 449,785	\$ 557,369	\$ 420,375		\$ 586,779
Cares Fund(TOEM)	\$ 126,415	\$ 551,408	\$ 190,000		\$ 487,823
Park Dedication	\$ 20,538	\$ 23,968			\$ 44,506
LakeHaven MUD	\$ 5,000				\$ 5,000
Law Enforcement Training	\$ 1,874	\$ 1,086	\$ 1,155		\$ 1,805
Summit Property Escrow	\$ 16,708				\$ 16,708
Money Market Account	\$ 74,238				\$ 74,238
Capital Projects Funds					
2012 Bond Fund	\$ 545,491	\$ 200	\$ 543,691		\$ -
2017 Bond Fund	\$ 661,981	\$ 225	\$ 161,157		\$ 501,049
2019 Bond Fund	\$ 1,662,220	\$ 1,750,461	\$ 2,712,143		\$ 700,538
TOTAL GOVERNMENTAL FUNDS	\$ 5,631,846	\$ 6,512,676	\$ 9,155,276	\$ 1,488,596	\$ 4,477,812

PROPRIETARY FUNDS	FY 2020-2021 REVISED				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
Enterprise Funds					
Water Fund	\$ 332,038	\$ 2,062,232	\$ 1,815,946	\$ (139,729)	\$ 438,595
Wastewater Fund	\$ 76,969	\$ 1,730,400	\$ 1,249,234	\$ (252,780)	\$ 305,355
Refuse Fund	\$ 46,814	\$ 510,058	\$ 393,177	\$ (116,881)	\$ 46,814
Electric Fund	\$ 467,440	\$ 5,136,512	\$ 4,001,732	\$ (939,206)	\$ 663,014
Equipment Replacement Fund	\$ 5,322				\$ 5,322
TOTAL PROPRIETARY FUNDS	928,583	9,439,202	7,460,089	(1,448,596)	1,459,100

CITY OF FARMERSVILLE

EXHIBIT A

GOVERNMENTAL FUNDS	FY 2021-2022 Proposed				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund	\$ 1,429,664	\$ 2,588,812	\$ 4,077,408	\$ 1,488,596	\$ 1,429,664
Special Revenue Funds					
Court Technology Fund	\$ 2,520	\$ 3,100	\$ 2,500		\$ 3,120
Court Security Fund	\$ 17,247	\$ 9,600	\$ 750		\$ 20,097
Library Donations	\$ 3,689	\$ 200			\$ 3,889
Special Projects Fund	\$ 130,339		\$ 130,339		\$
CC Child Special Revenue	\$ 18,601	\$ 8,750	\$ 8,500		\$ 18,851
Debt Service Fund	\$ 457,342	\$ 717,932	\$ 718,485		\$ 456,789
TIRZ	\$ 586,779	\$ 692,187	\$ 673,775		\$ 605,191
Caras Fund(TDEM)	\$ 487,823	\$ 449,731	\$ 937,554		\$
Park Dedication Fund	\$ 44,506				\$ 44,506
LakeHaven MUD	\$ 5,000				\$ 5,000
Law Enforcement Training	\$ 1,805				\$ 1,805
Summit Property Escrow	\$ 16,708	\$ 50			\$ 16,758
Money Market Account	\$ 74,238	\$ 100			\$ 74,338
Capital Projects Funds					
2017 Bond Fund	\$ 501,049	\$ 50	\$ 501,099		\$
2019 Bond Fund	\$ 700,538	\$ 50	\$ 700,588		\$
TOTAL GOVERNMENTAL FUNDS	\$ 4,477,842	\$ 4,464,562	\$ 7,750,992	\$ 1,488,596	\$ 2,689,008

PROPRIETARY FUNDS	FY 2021-2022 Proposed				
	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
Enterprise Funds					
Water Fund	\$ 438,595	\$ 1,948,041	\$ 1,808,312	\$ (139,729)	\$ 438,595
Wastewater Fund	\$ 305,355	\$ 1,725,620	\$ 1,581,346	\$ (252,780)	\$ 196,849
Refuse Fund	\$ 46,814	\$ 521,407	\$ 404,526	\$ (116,881)	\$ 46,814
Electric Fund	\$ 663,014	\$ 4,398,738	\$ 3,459,529	\$ (939,206)	\$ 663,017
Equipment Replacement Fund	\$ 5,322				\$ 5,322
TOTAL PROPRIETARY FUNDS	1,459,100	8,593,806	7,253,713	(1,448,596)	1,350,597

		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
107-COURT TECHNOLOGY REVENUES								
107.00.5751.000	COURT FEES	4,804	4,007	3,223	3,900	1,460	3,100	3,100
TOTAL 00-REVENUE		4,804	4,007	3,223	3,900	1,460	3,100	3,100
FUND TOTAL REVENUES		4,804	4,007	3,223	3,900	1,460	3,100	3,100
107-COURT TECHNOLOGY EXPENSES								
MAINTENANCE								
107.14.6363.000	OFFICE EQUIPMENT MAINT	5,044	0	0	4,000	0	-	3,000
107.14.6364.000	RADIO MAINT	0	0	0	0	0	3,675	-
107.14.6367.000	INFO TECH	1,591	1,600	2,986	2,500	751	2,500	2,500
TOTAL MAINTENANCE		6,635	1,600	2,986	6,500	751	6,175	5,500
SUPPLIES								
107.14.6552.000	UNIFORM/EQUIPMENT	0	178	0	0	348	450	500
107.14.6591.000	OFFICE SUPPLIES	0	0	0	0	0	-	-
TOTAL SUPPLIES		-	178	-	-	348	450	500
CAPITAL EXPENDITURES								
107.14.6821.000	CAPITAL EQUIPMENT	0	0	0	0	0	-	-
TOTAL CAPITAL EXPENDITURES		-	-	-	-	-	-	-
TOTAL 14-MUNICIPAL COURT		6,635	1,778	2,986	6,500	1,099	6,625	6,000
FUND TOTAL EXPENSES		6,635	1,778	2,986	6,500	1,099	6,625	6,000
FUND TOTAL PROFIT (LOSS)		-1,831	2,229	237	-2,600	361	-3,525	-2,900

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
108-COURT SECURITY REVENUES							
108.00.5749.000 SECURITY FEE	3,603	3,005	3,082	2,900	1,708	3,600	3,600
TOTAL 00-REVENUE	3,603	3,005	3,082	2,900	1,708	3,600	3,600
FUND TOTAL REVENUES	3,603	3,005	3,082	2,900	1,708	3,600	3,600
108-COURT SECURITY EXPENSES							
PERSONNEL SERVICES							
108.14.6113.000 OVERTIME PAY	0	0	0	0	0	0	0
108.14.6141.000 FICA	0	0	0	0	0	0	0
108.14.6146.000 RETIREMENT	0	0	0	0	0	0	0
TOTAL PERSONNEL SERVICES	0	0	0	0	0	0	0
MAINTENANCE							
108.14.6362.000 SECURITY SYSTEM	0	0	0	0	0	0	0
108.14.6364.000 RADIO MAINT	0	0	0	0	0	0	0
108.14.6367.000 SECURITY EXPENSES	0	449	0	750	0	750	750
TOTAL MAINTENANCE	0	449	0	750	0	750	750
TOTAL 14-MUNICIPAL COURT	0	449	-	750	-	750	750
FUND TOTAL EXPENSES	-	449	-	750	-	750	750
FUND TOTAL PROFIT (LOSS)	3,603	2,556	3,082	2,150	1,708	2,850	2,850

		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
105-LIBRARY DONATION FUND								
REVENUES								
105.00.5754.000	GRANT PROCEEDS	0	0	0	0	0		
105.00.5776.000	DONATIONS	244	959	67	0	0	200	200
TOTAL REVENUE		244	959	67	0	0	200	200
FUND TOTAL REVENUES		244	959	67	0	0	200	200
105-LIBRARY DONATION FUND								
EXPENSES								
15-LIBRARY								
PERSONNEL SERVICES								
105.15.6111.000	SALARIES	0	0	0	0	0		
105.15.6115.000	PARTTIME	0	0	0	0	0		
105.15.6141.000	FICA EXPENSE	0	0	0	0	0		
TOTAL PERSONNEL SERVICES		0	0	0	0	0		
UTILITIES								
105.15.6472.000	TELEPHONE	0	0	0	0	0		
TOTAL UTILITIES		0	0	0	0	0		
SUPPLIES								
105.15.6591.000	OFFICE SUPPLIES	356	0	0	0	0		
TOTAL SUPPLIES		356	0	0	0	0		
PERSONNEL RELATED ITEMS								
105.15.6612.000	TRAVEL EXP	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS		0	0	0	0	0		
CAPITAL EXPENDITURES								
105.15.6831.001	CAPITAL EQUIPMENT	0	900	0	0	0		
TOTAL CAPITAL EXPENDITURES		0	900	0	0	0		
TRANSFERS								
105.15.6991.000	TRANSFER	0	0	0	0	0		
TOTAL TRANSFERS		0	0	0	0	0		
TOTAL 15-LIBRARY		356	900	0	0	0		
FUND TOTAL EXPENSES		356	900	0	0	0		
FUND TOTAL PROFIT (LOSS)		-111	59	67	0	0	200	200

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
109 POLICE SEIZED FUNDS							
REVENUES							
109.00.5799.000 FORFEITURES RECEIVED	0	0	0	0		0	
TOTAL 00-REVENUE	0	0	0	0		0	
FUND TOTAL REVENUES	0	0	0	0		0	
(2)							
PERSONNEL RELATED ITEMS							
109.12.6699.000 OTHER EXPENSES	0	0	0	0		0	
TOTAL PERSONNEL RELATED ITEMS	0	0	0	0		0	
MAINTENANCE							
109.21.6399.000 POLICE ACTIVITY	0	0	0	0		0	
TOTAL MAINTENANCE	0	0	0	0		0	
FUND TOTAL EXPENSES	0	0	0	0		0	
FUND TOTAL PROFIT (LOSS)	0	0	0	0		0	
(2)							

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
115-CARES ACT FUNDING							
REVENUES							
115.00.5750.000 CARES ACT FUNDING	0	0	132,416	0	101,677	582,677	481,000
TOTAL 00-REVENUE			132,416		101,677	582,677	481,000
EXPENSES							
115.12.6210.000 PROFESSIONAL SERVICES	0	0	6,000	0	0		
115.12.6214.000 SMALL BUS. GRANT	0	0	0	0	40,000	40,000	
TOTAL CONTRACTS & PROF. SVC	0	0	6,000		40,000	40,000	
MAINTENANCE							
115.12.6365.001 COMPUTER MAINT	0	0	0	0	86,416	150,000	
TOTAL MAINTENANCE	0				86,416	150,000	
TOTAL 12-ADMINISTRATION	0	0	6,000	0	126,416	190,000	0
FUND TOTAL EXPENSES	0	0	6,000	0	126,416	190,000	0
FUND TOTAL PROFIT (LOSS)	0	0	126,416	0	-24,739	392,677	481,000

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
230-CHILD SAFETY FUND 							
REVENUES							
230.00.5770.000 C.C. CHILD SAFETY	4,622	4,775	4,636	4,500	2,490	4,500	4,500
230.00.5770.001 FISO Support	0	0	0	0	0	3,000	4,250
TOTAL 00-REVENUE	4,622	4,775	4,636	4,500	2,490	7,500	8,750
FUND TOTAL REVENUES	4,622	4,775	4,636	4,500	2,490	7,500	8,750
230-CHILD SAFETY FUND							
EXPENSES							
21-POLICE DEPT.							
CONTRACTS & PROF. SVC							
230.21.6210.000 PROFESSIONAL SERVICES	6,590	5,788	6,040	6,000	2,920	8,500	8,500
TOTAL CONTRACTS & PROF. SVC	6,590	5,788	6,040	6,000	2,920	8,500	8,500
FUND TOTAL EXPENSES	6,590	5,788	6,040	6,000	2,920	8,500	8,500
FUND TOTAL PROFIT (LOSS)	(1,968)	(1,013)	(1,404)	(1,500)	(430)	(1,000)	250

	2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
270-LAW ENFORCEMENT TRAINING							
REVENUES							
270.00.5750.000	POLICE EDUCATION FUND	1,203	0	0	0	0	1,086
270.00.5751.000	FISD MATCH	0	0	0	0	0	
TOTAL 00-REVENUE		1,203	0	0	0	0	
FUND TOTAL REVENUES		2,406				1,086	
270-LAW ENFORCEMENT TRAINING							
EXPENSES							
21-POLICE DEPT.							
PERSONNEL RELATED ITEMS							
270.21.6612.000	TRAVEL/SCHOOL/DUES	0	0	0	0	0	
270.21.6621.000	SPECIAL EVENTS	0	0	0	0	0	
TOTAL PERSONNEL RELATED ITEMS		0	0	0	0	0	
TRANSFERS							
270.21.6991.000	TRSNFR TO GF	0	0	0	0	0	
TOTAL TRANSFERS		0	0	0	0	0	
FUND TOTAL PROFIT (LOSS)		1,203	0	0	0	0	

	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
405-JW SPAIN GRANT							
REVENUES							
405.00.5715.000 4B MATCH	0	0	0	0	0		
405.00.5750.000 GRANT PROCEEDS	0	0	0	0	46,429	46,429	
405.00.5762.000 INTEREST INCOME	0	0	0	0	0		
TOTAL 00-REVENUE	-	-	-	-	46,429	46,429	-
FUND TOTAL REVENUES	-	-	-	-	46,429	46,429	-
(9)							
405-JW SPAIN GRANT							
EXPENSES							
34-STREET SYSTEM							
PERSONNEL SERVICES							
405.34.6111.000 SALARIES	0	0	0	0	0		
405.34.6113.000 OVERTIME, SALARIES	0	0	0	0	0		
405.34.6141.000 FICA EXPENSES	0	0	0	0	0		
405.34.6142.000 HEALTH INSURANCE	0	0	0	0	0		
405.34.6146.000 RETIREMENT EXP	0	0	0	0	0		
TOTAL PERSONNEL SERVICES	0	0	0	0	0		
MAINTENANCE							
405.45.6377.000 HWY 380 EXPENSES	0	0	0	0	0		
405.45.6378.000 EQUIPMENT PURCHASES	0	0	750	0	0		
405.45.6379.000 ELEC. DIST. STUDY	0	0	0	0	0		
405.45.6380.000 WATERTOWER/INFRASTRUCTUF	0	0	0	0	0		
405.45.6381.000 PROPERTY	0	0	0	0	0		
TOTAL MAINTENANCE	0	0	750	0	0		
PERSONNEL RELATED ITEMS							
405.45.6669.000 TRANSFER OUT	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS	0	0	0	0	0		
405-JW SPAIN GRANT							
EXPENSES							
39-PARKS							
CONST. MATL./TOOLS/EQUIP							
405.39.6311.000 CONST MATERIAL	0	0	46,175	0	255		
TOTAL CONST.MAL/TOOLS/EQUIP	0	0	46,175	0	255		
TOTAL 39-PARKS	0	0	46,175	0	255		
FUND TOTAL EXPENSES	0	0	46,925	0	255		
FUND TOTAL PROFIT (LOSS)	0	0	-46,925	0	46,175		
(9)							

**CITY OF FARMERSVILLE
ORDINANCE #O-2021-0914-004**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, ADOPTING THE GENERAL OBLIGATION BOND SERIES 2012 ANNUAL BUDGET FOR THE CITY OF FARMERSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR INTRA-DEPARTMENTAL TRANSFERS; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has prepared and submitted a budget for the General Obligation Bond Series 2012 for filing with the City Secretary for the fiscal year beginning on October 1, 2021 and ending September 30, 2022 ("Proposed Budget") in accordance with Texas law; and

WHEREAS, the Proposed Budget has been made available for public review and discussion, and has been the subject of public hearings which were established, noticed and held as required by Texas law; and

WHEREAS, the City Council of the City of Farmersville after the public notices and public hearings required by law and upon due deliberation and consideration of the recommendation of the testimony and information submitted during said public hearings, has determined that, in the public's best interest and in support of the health, safety, morals, and general welfare of the citizens of the City, the Budget for the General Obligation Bond Series 2012 for the fiscal year beginning on October 1, 2021 and ending September 30, 2022 should be adopted;

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

SECTION 1. FINDINGS INCORPORATED.

All of the above premises are hereby found to be true and correct legislative and factual determinations of the City of Farmersville and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET FOR THE GENERAL OBLIGATION BOND SERIES 2012 APPROVED AND ADOPTED.

The attached Budget for the General Obligation Bond Series 2012, as presented by the City Manager and as amended at the City Council Budget Workshop, be approved and adopted for the fiscal year 2021-2022.

[Remainder of page intentionally left blank.]

SECTION 3. 2021-2022 ANNUAL BUDGET APPROPRIATIONS.

The 2021-2022 Annual Budget for the General Obligation Bond Series 2012 is appropriated as follows:

EXPENDITURES

PROJECTS	\$ 0
TOTAL	\$ 0

SECTION 4. 2020-2021 ANNUAL BUDGET APPROPRIATIONS REVISED.

The Revised 2020-2021 Annual Budget for the General Obligation Bond Series 2012 is appropriated as follows:

EXPENDITURES

PROJECTS	\$ 545,691
TOTAL	\$ 545,691

SECTION 5. CITY MANAGER AUTHORIZED TO INVEST CERTAIN FUNDS.

The City Manager is hereby authorized to invest any funds not needed for current use, whether operating or bond, in accordance with the City's Investment Policy.

SECTION 6. CITY MANAGER AUTHORIZED TO MAKE FUND TRANSFERS.

The City Manager is hereby authorized to make intra-departmental transfers during the fiscal year as become necessary in order to avoid over-expenditure of particular accounts.

SECTION 7. REPEALER CLAUSE.

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION 8. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this Ordinance and the same are deemed severable for this purpose.

SECTION 9. EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its passage and approval and publication in accordance with and as provided by Texas law.

PASSED on first and only reading on the 14th day of September, 2021, as an ordinance related to the adoption of the City's annual budget and the setting of the tax rate at a properly scheduled meeting of the City Council of the City of Farmersville, Texas, there being a quorum present, and approved by the Mayor on the date set out below.

APPROVED this the 14th day of September, 2021.



Bryon Wiebold, Mayor

ATTEST:



Sandra Green, TRMC
City Secretary



		2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	Mar-21 Y-T-D	2020-2021 REVISED	2021-2022 PROPOSED
406-2012 BOND REVENUES								
406.00.5762.000	INTEREST	17,008	26,042	9,769	0	101	120	
TOTAL 00-REVENUE		17,008	26,042	9,769		101	120	
FUND TOTAL REVENUES		17,008	26,042	9,769		101	120	
406-2012 BOND EXPENSES								
00-TRANSFER OUT								
SUPPLIES								
406.00.6595.000	BOND PREIMUM FIRE TRUCK	0	0	0	0	0		
406.00.6596.000	TEXSTAR 2012 BOND PREMIU	0	0	0	0	0		
TOTAL SUPPLIES		0	0	0	0	0		
DEBT SERVICE								
406.00.6720.000	INTEREST EXPENSE	0	0	0	0	0		
406.00.6750.000	ISSUANCE COST	0	0	0	0	0		
TOTAL DEBT SERVICE		0	0	0	0	0		
TRANSFERS								
406.00.7911.000	TEXSTAR 2012 BOND PROCEE	0	0	0	0	0		
406.00.7912.000	TEXSTAR BOND PROCEEDS TR	0	0	0	0	0		
406.00.7920.000	BOND PREMIUM	0	0	0	0	0		
406.00.7950.000	PAYMENT TO ESCROW AGENT	0	0	0	0	0		
TOTAL TRANSFERS		0	0	0	0	0		
TOTAL 00-TRANSFER OUT		0	0	0	0	0		
406-2012 BOND EXPENSES								
12-ADMINISTRATION								
PERSONNEL RELATED ITEMS								
406.12.6699.000	OTHER EXPENSES	0	0	0	0	0		
TOTAL PERSONNEL RELATED ITEMS		0	0	0	0	0		
406-2012 BOND EXPENSES								
31-STREET								
PERSONNEL SERVICES								
406.31.6111.000	SALARIES	0	0	0	0	0		
406.31.6113.000	OVERTIME	0	0	0	0	0		
406.31.6115.000	SALARIES, PART TIME	0	0	0	0	0		
406.31.6141.000	FICA	0	0	0	0	0		
406.31.6142.000	HEALTH INS	0	0	0	0	0		
406.31.6143.000	WORKERS COMP	0	0	0	0	0		
406.31.6145.000	UNEMPLOYMENT INS	0	0	0	0	0		
406.31.6146.000	EMPLOYEE RETIREMENT	0	0	0	0	0		
TOTAL PERSONNEL SVC		0	0	0	0	0		
CONTRACTS & PROF SVC								
406.31.6210.000	PROFESSIONAL SERVICES	69,000	3,900	0	0	0		
406.31.6211.000	LEGAL SERVICES	0	0	0	0	0		
406.31.6216.000	CONTRACTOR	0	5,900	0	0	0		
406.31.6218.000	ENGINEERING	0	0	66,191	0	40,375	40,375	
406.31.6225.000	ORANGE STREET OVERLAY	0	0	0	0	0		
406.31.6229.000	CR557 OVERLAY	0	0	0	0	0		
406.31.6230.000	SYCAMORE STREET REPLACEM	0	0	0	0	0		
406.31.6235.000	HAMILTON STREET OVERLAY	0	0	0	0	0		
406.31.6237.000	HAMILTON MCKINNEY TO YUC	0	0	0	0	0		
406.31.6240.000	S WASHINGTON FVIL PKWY	0	0	0	0	0		

	2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
	ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
406.31.6242.000 WESTGATE OVERLAY HWY78 T	0	0	0	0	0		
406.31.6245.000 HAMILTON /FVILLE PKWY	0	0	603,011	0	393,698	505,316	
406.31.6247.000 CENTRAL OVERLAY COLLEGE	0	0	0	0	0		
406.31.6249.000 STREET SIGNS	0	3,832	0	0	0		
406.31.6250.000 SID NELSON / S WASHINGTO	0	0	0	0	0		
406.31.6260.000 BEECH (MAIN TO BEENE)	0	0	0	0	0		
406.31.6265.000 WINDOM OVERLAY	0	0	0	0	0		
406.31.6266.000 W SANTA FE ST	0	0	0	0	0		
406.31.6267.000 LOCUST STREET	0	0	0	0	0		
406.31.6268.000 RETENTION FEE	0	0	0	0	0		
406.31.6269.000 AUSTIN/HOUSTON	0	0	0	0	0		
406.31.6270.000 SID NELSON	0	0	0	0	0		
TOTAL CONTRACTS & PROF SVC	69,000	13,632	669,202		434,073	545,691	
CONST. MATL./TOOLS/EQUIP							
406.31.6311.000 CONSTRUCTION MATERIAL	0	0	309	0	0		
406.31.6311.001 JACKSON STREET PROJECT	2,512	0	0	0	0		
TOTAL CONST.MAL./TOOLS/EQUIP	2,512	0	309	0	0		
TOTAL 31-STREET	69,000	13,632	669,202		434,073	545,691	
406-2012 BOND EXPENSES							
35-WATER DEPT. PERSONNEL SERVICES							
406.35.6111.000 SALARIES	646	0	0	0	0		
406.35.6113.000 OVERTIME	7	0	0	0	0		
406.35.6115.000 SALARIES, PART TIME	0	0	0	0	0		
406.35.6141.000 FICA	48	0	0	0	0		
406.35.6142.000 HEALTH INS	0	0	0	0	0		
406.35.6143.000 WORKERS COMP	0	0	0	0	0		
406.35.6145.000 UNEMPLOYMENT INS	0	0	0	0	0		
406.35.6146.000 EMPLOYEE RETIREMENT	58	0	0	0	0		
TOTAL PERSONNEL SERVICES	759	0	0	0	0		
CONTRACTS & PROF. SVC							
406.35.6210.000 PROFESSIONAL SERVICES	0	0	0	0	0		
406.35.6211.000 LEGAL SERVICE	0	0	0	0	0		
406.35.6216.000 CONTRACTOR	0	0	0	0	0		
406.35.6218.000 ENGINEERING	0	0	985	0	0		
406.35.6225.000 RIKE/HOUSTON/AUSTIN	0	0	0	0	0		
406.35.6230.000 AUTOMATED METER READING	0	62,986	0	0	0		
406.35.6235.000 NORTH ET/NORTH MAIN ST	0	0	0	0	0		
406.35.6240.000 CR 608/CR 609	0	0	0	0	0		
406.35.6245.000 SYCAMORE ST/HWY 78	0	0	0	0	0		
406.35.6247.000 BOB TEDFORD DRIVE	0	0	0	0	0		
406.35.6250.000 SYCAMORE ST/HWY 78	0	0	0	0	0		
406.35.6251.000 WASHINGTON TO SANTA FE	0	0	0	0	0		
TOTAL CONTRACTS & PROF SVC	0	62,986	985	0	0		
CONST. MATL./TOOLS/EQUIP							
406.35.6311.000 CONSTRUCTION MATERIAL	0	0	0	0	0		
406.35.6311.001 JACKSON STREET WATER PRO	0	0	0	0	0		
TOTAL CONST.MATL./TOOLS/EQUIP	0	0	0	0	0		
TOTAL 35-WATER DEPT	759	62,986	985	0	0		
406-2012 BOND EXPENSES							
36-WASTEWATER SYSTEM PERSONNEL SERVICES							

		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
406.36.6111.000	SALARIES	0	0	0	0	0		
406.36.6113.000	OVERTIME	0	0	0	0	0		
406.36.6115.000	SALARIES, PART TIME	0	0	0	0	0		
406.36.6141.000	FICA	0	0	0	0	0		
406.36.6142.000	HEALTH IN	0	0	0	0	0		
406.36.6143.000	WORKERS COMP	0	0	0	0	0		
406.36.6145.000	UNEMPLOYMENT INS	0	0	0	0	0		
406.36.6146.000	EMPLOYEE RETIREMENT	0	0	0	0	0		
	TOTAL PERSONNEL SERVICES	0	0	0	0	0		
CONTRACTS & PROF SVC								
406.36.6210.000	PROFESSIONAL SERVICES	0	0	0	0	0		
406.36.6211.000	LEGAL SERVICES	0	0	0	0	0		
406.36.6216.000	CONTRACTOR	0	0	0	0	0		
406.36.6218.000	ENGINEERING	0	0	0	0	0		
406.36.6225.000	HWY 78 AND MAPLE	0	0	0	0	0		
406.36.6230.000	HWY 78 AND CR 611	0	0	0	0	0		
406.36.6232.000	HWY 380 AFI TO FLOYD	0	0	0	0	0		
406.36.6235.000	FLOYD ST	0	0	0	0	0		
406.36.6240.000	SYCAMORE-GRAVITY MAIN	0	0	0	0	0		
406.36.6242.000	LOCUST GRAVITY MAIN	0	0	0	0	0		
406.36.6243.000	HAMILTON STREET SEWER	0	0	0	0	0		
406.36.6245.000	HWY 380 WELCH DR	0	0	0	0	0		
406.36.6246.000	SID NELSON (S WASH/HAMIL	0	0	0	0	0		
406.36.6247.000	SANTA FE TO WASHINGTON	0	0	0	0	0		
406.36.6248.000	HANSLIP TO NEATHERLY ON	0	0	0	0	0		
406.36.6249.000	NEATHERLY TO SID NELSON	0	0	0	0	0		
406.36.6250.000	WASHINGTON FROM SANTA FE	0	0	0	0	0		
	TOTAL CONTRACTS & PROF SVC	0	0	0	0	0		
CONST. MATL./TOOLS/EQUIP								
406.36.6311.000	CONSTRUCTION MATERIAL	0	0	0	0	0		
406.36.6311.001	JACKSON STREET WASTEWATE	0	0	0	0	0		
	TOTAL CONST.MATL./TOOLS/EQUIP	0	0	0	0	0		
UTILITIES								
406.36.6471.000	WATER	0	244	0	0	0		
	TOTAL UTILITIES	0	244	0	0	0		
406-2012 BOND EXPENSES								
36-WASTEWATER SYSTEM								
DEBT SERVICE								
406.36.6792.000	PAYING AGENT FEE	0	0	0	0	0		
	TOTAL DEBT SERVICE	0	0	0	0	0		
TRANSFERS								
406.36.6999.000	TRANSFER OUT	17,575	0	0	0	0		
	TOTAL TRANSFERS	17,575	0	0	0	0		
	TOTAL 36-WASTEWATERSYSTEM	17,575	244	0	0	0		
	FUND TOTAL EXPENSES	69,000	13,632	669,202		434,073	545,691	
	FUND TOTAL PROFIT (LOSS) (72,839)	(50,821)	(660,727)	0 (433,972		

**CITY OF FARMERSVILLE
ORDINANCE #O-2021-0914-005**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, ADOPTING THE GENERAL OBLIGATION BOND SERIES 2017 ANNUAL BUDGET FOR THE CITY OF FARMERSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR INTRA-DEPARTMENTAL TRANSFERS; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has prepared and submitted a budget for the General Obligation Bond Series 2017 for filing with the City Secretary for the fiscal year beginning on October 1, 2021 and ending September 30, 2022 ("Proposed Budget") in accordance with Texas law; and

WHEREAS, the Proposed Budget has been made available for public review and discussion, and has been the subject of public hearings which were established, noticed and held as required by Texas law; and

WHEREAS, the City Council of the City of Farmersville after the public notices and public hearings required by law and upon due deliberation and consideration of the recommendation of the testimony and information submitted during said public hearings, has determined that, in the public's best interest and in support of the health, safety, morals, and general welfare of the citizens of the City, the Budget for the General Obligation Bond Series 2017 for the fiscal year beginning on October 1, 2021 and ending September 30, 2022 should be adopted;

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

SECTION 1. FINDINGS INCORPORATED.

All of the above premises are hereby found to be true and correct legislative and factual determinations of the City of Farmersville and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET FOR THE GENERAL OBLIGATION BOND APPROVED AND ADOPTED.

The attached Budget for the General Obligation Bond, as presented by the City Manager and as amended at the City Council Budget Workshop, be approved and adopted for the fiscal year 2021-2022.

[Remainder of page intentionally left blank.]

SECTION 3. 2021-2022 ANNUAL BUDGET APPROPRIATIONS.

The 2021-2022 Annual Budget for the General Obligation Bond is appropriated as follows:

EXPENDITURES

PROJECTS	\$501,099
TOTAL	\$501,099

SECTION 4. 2020-2021 ANNUAL BUDGET APPROPRIATIONS REVISED.

The Revised 2020-2021 Annual Budget for the General Obligation Bond is appropriated as follows:

EXPENDITURES

PROJECTS	\$ 161,157
TOTAL	\$ 161,157

SECTION 5. CITY MANAGER AUTHORIZED TO INVEST CERTAIN FUNDS.

The City Manager is hereby authorized to invest any funds not needed for current use, whether operating or bond, in accordance with the City's Investment Policy.

SECTION 6. CITY MANAGER AUTHORIZED TO MAKE FUND TRANSFERS.

The City Manager is hereby authorized to make intra-departmental transfers during the fiscal year as become necessary in order to avoid over-expenditure of particular accounts.

SECTION 7. REPEALER CLAUSE.

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION 8. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this Ordinance and the same are deemed severable for this purpose.

SECTION 9. EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its passage and approval and publication in accordance with and as provided by Texas law.

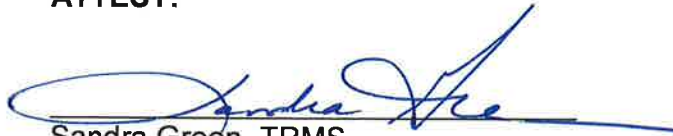
PASSED on first and only reading on the 14th day of September, 2021, as an ordinance related to the adoption of the City's annual budget and the setting of the tax rate at a properly scheduled meeting of the City Council of the City of Farmersville, Texas, there being a quorum present, and approved by the Mayor on the date set out below.

APPROVED this the 14th day of September, 2021.



Bryon Wiebold, Mayor

ATTEST:



Sandra Green, TRMS
City Secretary



		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
415-WASTEWATER BOND FUND								
REVENUES								
415.00.5762.000	INTEREST	57,596	163,514	11,115	0	207	250	
415.00.5769.000	REIMBURSE EXPENSES	2,343	0	0	0	0		
415.00.5991.000	TRANSFER IN	3,467,938	3,978	0	0	0		
415.00.5991.999	TRANSFER IN TWDB CO2017	0	-391,428	0	0	0		
TOTAL 00-REVENUE		3,527,877	(223,936)	11,115		207	250	
415-WASTEWATER EXPENSES								
00-TRANSFER OUT								
415.00.7911.000	BOND PROCEEDS	0	0	-130,311	0	0		
TOTAL TRANSFERS		0	0	-130,311	0	0		
415-WASTEWATER EXPENSES 35-WATER DEPT.								
CONTRACTS & PROF.SVC								
415.35.6214.000	CONTRACT SERVICES	0	0	0	0	0	6,000	
TOTAL CONTRACTS&PROF.SVC		0	0	0	0	0		
TOTAL 35-WATER DEPT		0	0	0	0	0	6,000	
415-WASTEWATER BOND FUND EXPENSES 36-WASTEWATER SYSTEM								
CONTRACTS & PROF.SVC								
415.36.6210.000	PROFESSIONAL SERVICES	189	0	0	0	0		
415.36.6211.000	LEGAL SERVICE	263	0	0	0	0		
415.36.6214.000	CONTRACT SERVICES (-15917	28,205	7,535	0	31,873	55,145	501,099
415.36.6218.000	ENGINEERING	18,382	-124,409	0	0	92,999	100,012	
TOTAL CONTRACTS & PROF.SVC		2,465	(96,204)	7,535	0	124,872	155,157	501,099
CONST. MATL./TOOLS/EQUIP								
415.36.6313.000	EQUIPMENT RENTAL	0	0	0	0	0		
TOTAL CONST.MATL/TOOLS/EQUIP		0	0	0	0	0		
SUPPLIES								
415.36.6551.000	ADVERTISING	9,328	2,364	0	0	0		
TOTAL SUPPLIES		9,328	2,364	0	0	0		
DEBT SERVICE								
415.36.6792.000	PAYING AGENT FEE	0	3,500	0	0	0		
TOTAL DEBT SERVICE		0	3,500	0	0	0		
TRANSFERS								
415.36.6991.000	TRANSFER OUT	0	0	1,291,702	0	0		
TOTAL TRANSFERS		0	0	1,291,702	0	0		
TOTAL 36-WASTEWATER SYSTEM		12,245	21,660	1,299,237	0	124,872	161,157	501,099
FUND TOTAL EXPENSES		12,245	21,660	1,168,926	0	124,872	161,157	501,099
FUND TOTAL PROFIT (LOSS)		3,515,632	(245,416)	(1,157,812)	0	124,665		

**CITY OF FARMERSVILLE
ORDINANCE #O-2021-0914-006**

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF FARMERSVILLE, TEXAS, ADOPTING THE GENERAL OBLIGATION BOND SERIES 2019 ANNUAL BUDGET FOR THE CITY OF FARMERSVILLE, TEXAS FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING SEPTEMBER 30, 2022; PROVIDING FOR INTRA-DEPARTMENTAL TRANSFERS; REPEALING CONFLICTING ORDINANCES; PROVIDING FOR A SEVERABILITY CLAUSE; AND PROVIDING FOR AN EFFECTIVE DATE.

WHEREAS, the City Manager has prepared and submitted a budget for the General Obligation Bond Series 2019 for filing with the City Secretary for the fiscal year beginning on October 1, 2021 and ending September 30, 2022 ("Proposed Budget") in accordance with Texas law; and

WHEREAS, the Proposed Budget has been made available for public review and discussion, and has been the subject of public hearings which were established, noticed and held as required by Texas law; and

WHEREAS, the City Council of the City of Farmersville after the public notices and public hearings required by law and upon due deliberation and consideration of the recommendation of the testimony and information submitted during said public hearings, has determined that, in the public's best interest and in support of the health, safety, morals, and general welfare of the citizens of the City, the Budget for the General Obligation Bond Series 2019 for the fiscal year beginning on October 1, 2021 and ending September 30, 2022 should be adopted;

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

SECTION 1. FINDINGS INCORPORATED.

All of the above premises are hereby found to be true and correct legislative and factual determinations of the City of Farmersville and they are hereby approved and incorporated into the body of this Ordinance as if copied in their entirety.

SECTION 2. BUDGET FOR THE GENERAL OBLIGATION BOND APPROVED AND ADOPTED.

The attached Budget for the General Obligation Bond, as presented by the City Manager and as amended at the City Council Budget Workshop, be approved and adopted for the fiscal year 2021-2022.

[Remainder of page intentionally left blank.]

SECTION 3. 2021-2022 ANNUAL BUDGET APPROPRIATIONS.

The 2021-2022 Annual Budget for the General Obligation Bond is appropriated as follows:

EXPENDITURES

PROJECTS	\$ 700,588
TOTAL	\$ 700,588

SECTION 4. 2020-2021 ANNUAL BUDGET APPROPRIATIONS REVISED.

The Revised 2020-2021 Annual Budget for the General Obligation Bond is appropriated as follows:

EXPENDITURES

PROJECTS	\$ 2,712,143
TOTAL	\$2,712,143

SECTION 5. CITY MANAGER AUTHORIZED TO INVEST CERTAIN FUNDS.

The City Manager is hereby authorized to invest any funds not needed for current use, whether operating or bond, in accordance with the City's Investment Policy.

SECTION 6. CITY MANAGER AUTHORIZED TO MAKE FUND TRANSFERS.

The City Manager is hereby authorized to make intra-departmental transfers during the fiscal year as become necessary in order to avoid over-expenditure of particular accounts.

SECTION 7. REPEALER CLAUSE.

Any and all ordinances, resolutions, rules, regulations, policies, or provisions in conflict with the provisions of this Ordinance are hereby repealed and rescinded to the extent of the conflict herewith.

SECTION 8. SEVERABILITY CLAUSE.

Should any section, subsection, sentence, provision, clause or phrase be held to be invalid for any reason, such holding shall not render invalid any other section, subsection, sentence, provision, clause or phrase of this Ordinance and the same are deemed severable for this purpose.

SECTION 9. EFFECTIVE DATE.

This Ordinance shall take effect immediately upon its passage and approval and publication in accordance with and as provided by Texas law.


PASSED on first and only reading on the 14th day of September, 2021, as an ordinance related to the adoption of the City's annual budget and the setting of the tax rate at a properly scheduled meeting of the City Council of the City of Farmersville, Texas, there being a quorum present, and approved by the Mayor on the date set out below.

APPROVED this the 14th day of September, 2021.



Bryon Wiebold, Mayor

ATTEST:



Sandra Green, TRMC
City Secretary



		2017-2018	2018-2019	2019-2020	CURRENT	Mar-21	2020-2021	2021-2022
		ACTUAL	ACTUAL	ACTUAL	BUDGET	Y-T-D	REVISED	PROPOSED
425-2019 C/O STREET BOND								
REVENUES								
425.00.5762.000	TEXSTAR 2019 C/O STREET	0	27,843	15,583	0	456	470	100
TOTAL 00-REVENUE		0	27,843	15,583	0	456	470	100
425-2019 C/O STREET BOND								
EXPENSES								
00-TRANSFER OUT								
DEBT SERVICE								
425.00.6792.000	BOND ISSUANCE COST	0	36,611	0	0	0		
TOTAL DEBT SERVICE		0	36,611	0	0	0		
TRANSFERS								
425.00.7911.000	BOND PROCEEDS	0 (1,755,000)		0	0	1,750,000		
425.00.7916.000	BOND PREMIUM	0 (24,850)		0	0	0		
TOTAL TRANSFERS		0 (1,779,850)		0	0	1,750,000		
TOTAL 00-TRANSFER OUT		0 (1,743,239)		0	0	0		
425-2019 C/O STREET BOND								
EXPENSES								
31-STREET								
CONTRACTS & PRO F. SVCS								
425.31.6214.000	CONTRACT SERVICES	0	0	0	0	859,251	2,618,497	700,588
425.31.6218.000	ENGINEERING COST	0	0	123,182	0	93,646	93,646	
TOTAL CONTRACTS&PROF SVC		0	0	123,182	0	952,897	2,712,143	700,588
TOTAL 31-STREET		0	0	123,182	0	2,712,143	2,712,143	700,588
FUND TOTAL EXPENSES		0 (1,743,239)		123,182	0			
FUND TOTAL PROFIT (LOSS)		0	1,771,082	-107,599				
430-LISTCON ESCROW ACCT								
REVENUES								
430.00.5762.000	INTEREST EARNED	0	1,290	1,315	0	41		
TOTAL 00-REVENUE		0	1,290	1,315	0	41		
FUND TOTAL PROFIT (LOSS)		0	1,290	1,315	0	41		

2021 Tax Rate Calculation Worksheet

Date: 07/28/2021 05:15 PM

Taxing Units Other Than School Districts or Water Districts

City of Farmersville

972-782-6151

Taxing Unit Name

Phone (area code and number)

205 S. Main, Farmersville, TX 75442

www.farmersvilletx.com

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet	Amount/Rate
<p>1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).¹</p>	\$292,174,346
<p>2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.²</p>	\$0
<p>3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.</p>	\$292,174,346
<p>4. 2020 total adopted tax rate.</p>	\$0.712044/\$100
<p>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</p>	
<p>A. Original 2020 ARB values:</p>	\$0

B. 2020 values resulting from final court decisions:	\$0
C. 2020 value loss. Subtract B from A.³	\$0
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$55,834
B. 2020 disputed value:	\$2,853
C. 2020 undisputed value. Subtract B from A.⁴	\$52,981
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$52,981
8. 2020 taxable value, adjusted for actual and potential court-ordered reductions. Add Line 3 and Line 7.	\$292,227,327
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory.⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$305,038
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$491,264
C. Value loss. Add A and B.⁵	\$796,302
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A.⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$796,302
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund.⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$67,496,734
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$223,934,291
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$1,594,510
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$468

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$1,594,978
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹	
A. Certified values:	\$320,959,423
B. Counties: Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹²	\$86,636,817
E. Total 2021 value. Add A and B, then subtract C and D.	\$234,322,606
19. Total value of properties under protest or not included on certified appraisal roll. ¹³	
A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴	\$4,822,961
B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵	\$0
C. Total value under protest or not certified: Add A and B.	\$4,822,961
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$239,145,567

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$4,442
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$9,737,511
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$9,741,953
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$229,403,614
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.695271/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(13)

⁸Tex. Tax Code Section 26.012(13)

⁹Tex. Tax Code Section 26.03(c)

¹⁰Tex. Tax Code Section 26.012(13)

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

¹²Tex. Tax Code Section 26.03(c)

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

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.479241/\$100
29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$292,227,327
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,400,473
31. Adjusted 2020 levy for calculating NNR M&O rate.	
A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$257
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$333,537
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-333,280
E. Add Line 30 to 31D.	\$1,067,193
32. Adjusted 2020 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$229,403,614
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.465203/\$100
34. Rate adjustment for state criminal justice mandate.²³	
A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p>B. 2020 state criminal justice mandate: Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>35. Rate adjustment for indigent health care expenditures.²⁴</p> <p>A. 2021 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p>B. 2020 indigent health care expenditures: Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>36. Rate adjustment for county indigent defense compensation.²⁵</p> <p>A. 2021 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p>B. 2020 indigent defense compensation expenditures: Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p>E. Enter the lessor of C and D. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<p>37. Rate adjustment for county hospital expenditures.²⁶</p> <p>A. 2021 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p>B. 2020 eligible county hospital expenditures: Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p>	<p>\$0</p> <p>\$0</p>

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.465203/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$0
B. Divide Line 40A by Line 32 and multiply by \$100.	\$0.000000
C. Add Line 40B to Line 39.	\$0.465203
41. 2021 voter-approval M&O rate. Enter the rates as calculated by the scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.481485/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$717,732</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$717,732</p>
<p>43. Certified 2020 excess debt collections. Enter the amount certified by the collector.²⁸</p>	\$125,917
<p>44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.</p>	\$591,815
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>98.89%</p> <p>104.65%</p> <p>106.20%</p> <p>100.00%</p>
<p>46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E</p>	\$591,815
<p>47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$239,145,567
<p>48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.247470/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.728955/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0442

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.04(c-1)

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

²⁹Tex. Tax Code Section 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p>51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p>52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.³³</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.³⁴</p> <p>- or -</p> <p>Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p>53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$239,145,567
<p>54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p>55. 2021 NNR tax rate, unadjusted for sales tax.³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.695271/\$100
<p>56. 2021 NNR tax rate, adjusted for sales tax.</p> <p>Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.695271/\$100
<p>57. 2021 voter-approval tax rate, unadjusted for sales tax.³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.728955/\$100
<p>58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.</p>	\$0.728955/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<p>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</p>	\$0
<p>60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$239,145,567
<p>61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.</p>	\$0.000000/\$100
<p>62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).</p>	\$0.728955/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.728955/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

The de minimis rate is the rate equal to the sum of the no-new-revenue maintenance and operations rate, the rate that will raise \$500,000, and the current debt rate for a taxing unit.⁴²

This section should only be completed by a taxing unit that is a municipality of less than 30,000 or a taxing unit that does not meet the definition of a special taxing unit.⁴³

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.465203/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$239,145,567
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.209077
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.247470/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.921750/\$100

⁴²Tex. Tax Code Section 26.012(8-a)

⁴³Tex. Tax Code Section 26.063(a)(1)

⁴⁴Tex. Tax Code Section 26.04(c)

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

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

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

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

In future tax years, this section will apply to a taxing unit other than a special taxing unit that:

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p>73. 2020 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>74. Adjusted 2020 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p>- or -</p> <p>- or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.⁴⁸ Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p>75. Increase in 2020 tax rate due to disaster. Subtract Line 74 from Line 73.</p>	N/A
<p>76. Adjusted 2020 taxable value. Enter the amount in Line 13 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p>77. Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.695271/\$100

Indicate the line number used: 26

Voter-Approval tax rate

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.728955/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 70. \$0.921750/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here

Printed Name of Taxing Unit Representative

sign here _____

Taxing Unit Representative

_____ Date