



**CITY OF DECATUR, TEXAS**

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City of Decatur  
FY 2021-2022  
Approved  
Budget



## CITY OF DECATUR, TEXAS

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*THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE. THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.01 PERCENT AND WILL NOT RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.64.*

# CITY OF DECATUR

## 2021 -2022

### BUDGET

This budget will raise more revenue from property tax than last year's budget by an amount of \$276,004, which is a 5.56% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$60,810.

Then City Council record vote on September 13, 2021 to adopt the 2021-2022 Budget:

Mayor	Mike McQuiston	Yes
Place 1	Ben Bennington	Yes
Place 2	Jake Hayes	Yes
Place 3	Darlene Hilton	Yes
Place 4	Will Carpenter	Yes
Place 5	Eddie Allen	Yes
Place 6	Melinda Reeves	Yes

Rates Per \$100 of property valuation:

Tax Year	2020	2021
Property Tax Rate	.600	
Proposed Property Tax Rate		.581692
No-New-Revenue Tax Rate (Effective Tax Rate)	.641225	.564692
No-New-Revenue Maint. & Oper. Rate (Effective M & O Rate)	.501460	.490364
Voter-Approval Tax Rate (Rollback Tax Rate)	.600537	.581692
Debt Tax Rate	.099077	.091328

2021 Municipal Debt Obligations secured by property taxes: \$824,550



# CITY OF DECATUR, TEXAS

August 23, 2021

To: Mayor and Council

From: Brett Shannon, City Manager

Re: FY 2021-2022 Budget

It is my privilege to present the City of Decatur's FY2022 Budget. This budget was built on the principles established early in the process:

1. Revenues exceed expenditures
2. Build fund balance as possible
3. Tax rate at .581692, the lowest in the last four years
4. Preliminary budgets reflect FY2021, any new items added through the budget committee
5. Capital/equipment from existing funds
6. 2% raise for employees; longevity pay
7. The City's insurance expenditure would remain budgeted at \$10,000 per employee
8. No new debt

The development of this budget met those objectives. The City was also able to add the following new expenditures:

- a. One new position for the Police Department, step up raises, and overtime
- b. Transfer Code Enforcement position from Police to Inspections
- c. One Fire Inspector and 3 Fire Fighters, additional part-time funds, and overtime for the Fire Department
- d. Adding funding for Planning Consultant
- e. \$100K for the purchase of Lighting at the Conference Center
- f. \$205K for Bar Screens, Filter Sand, and Service Truck with Crane for the Wastewater Department

The ad valorem tax rate is budgeted at \$0.581692, with \$0.490364 for M & O and \$0.091328 for I & S. This results in a tax decrease for maintenance and operations of 10.64% on a \$100,000 home.

The Water Fund has also funded the purchase of a truck, valves, SCADA and VFDs for \$140K

The focal point for the budget committee and leadership was employee retention and prioritize the requests of each department in order to meet the needs of the Decatur's citizens during this economic recovery for FY2022.

Finally, we hope to endure the challenges of a lingering COVID-19 in the next year. With sales tax continue going up compared to last year, we are very fortunate to have steady revenues. Because of continued changings CDC guidelines, the Conference Center is experiencing event cancellations and only having a small number of future bookings. Projected revenues at the end of FY2021 is at 40% of budget.

In efforts to meet the needs of the citizens and council, staff is pleased meeting the objectives of the council for the coming year. Thank you for the 2% raise, longevity pay and adding much needed staff to the Fire and Police departments.

## ORDINANCE 2021-09-12

**AN ORDINANCE OF THE CITY OF DECATUR, TEXAS ADOPTING A BUDGET FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021, AND ENDING SEPTEMBER 30, 2022, IN ACCORDANCE WITH THE CITY CHARTER AND STATE LAW; PROVIDING FOR THE FILING OF THE BUDGET AS REPRESENTED IN "SCHEDULE A"; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A CUMULATIVE REPEALING CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Decatur, Texas is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution; and

**WHEREAS**, pursuant to Section 9.05 of the City Charter and Section 102.006 of the Texas Local Government Code, the City Council held a public hearing on the proposed budget on August 23, 2021 at 6:00 p.m. at Decatur City Hall; and

**WHEREAS**, the City Council now wishes to adopt the proposed budget for fiscal year beginning on October 1, 2021, and ending on September 30, 2022, through a record vote, pursuant to its Charter and state law.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS, THAT:**

### **SECTION 1. INCORPORATION OF PREMISES**

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

### **SECTION 2. BUDGET ADOPTED**

The budget of the Revenues of the City of Decatur and the Expenses of conducting the affairs thereof for the ensuing Fiscal Year beginning October 1, 2021 and ending September 30, 2022, as modified by the City Council, be, and the same is, in all things, adopted and approved as the said City of Decatur budget for the Fiscal Year beginning the first day of October, 2021, and ending the thirtieth day of September, 2022.

### **SECTION 3. FILING OF BUDGET**

A true and correct copy of this Ordinance along with the approved budget as represented in attachment "Schedule A", and any amendments thereto, shall be filed with the City Secretary. In addition, the City Manager is hereby directed to file or cause to be filed a true and correct copy of this Ordinance along with the approved budget as represented in Schedule A attached hereto, and any amendments thereto, in the office of the County Clerk of Wise County, Texas, as required by law.

**SECTION 4. CUMULATIVE REPEALING CLAUSE**

This Ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Decatur, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

**SECTION 5. SEVERABILITY CLAUSE**

It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 6. EFFECTIVE DATE**

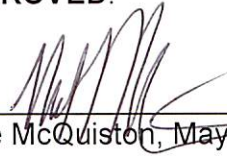
This Ordinance shall be effective upon its adoption on second and final reading as the law requires.

**PRESENTED ON FIRST READING THIS 23rd DAY OF AUGUST, 2021.**

**PRESENTED ON SECOND READING AND APPROVED THIS 13th DAY OF SEPTEMBER, 2021 BY A VOTE OF 7 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS.**

<b>Council Member:</b>	<b>For:</b>	<b>Against:</b>
Mike McQuiston, Mayor	<u>✓</u>	_____
Eddie Allen	<u>✓</u>	_____
Melinda Reeves	<u>✓</u>	_____
Jake Hayes	<u>✓</u>	_____
Darlene Hilton	<u>✓</u>	_____
Ben Bennington	<u>✓</u>	_____
Will Carpenter	<u>✓</u>	_____

APPROVED:



Mike McQuiston, Mayor

ATTEST:



Diane Cockrell, TRMC, CMC  
City Secretary

APPROVED AS TO FORM:



Patricia A. Adams  
City Attorney



## SCHEDULE A





"SCHEDULE A" - FY 2022 \$0.581692 Tax Rate	Enterprise Funds		Component Unit	
	Water Fund		EDC - 06	TOTAL
	Water/Sewer	Water Permanent Improvement	EDC	
Checking Account As Of 7/31/2021	\$1,919,136	\$167,129	\$2,510,856	\$9,907,293
Other Checking Accounts			\$432,016	\$1,087,777
CD's			\$250,584	\$358,947
Available Fund Balance	\$1,919,136	\$167,129	\$2,761,441	\$14,649,312
Amount Unspendable, Restricted, Assigned				-\$792,727
FY 21 Budgeted Use of Fund Balance	\$0	\$0	\$0	\$0
FY 22 Est. Beginning Available Fund Balance	\$1,919,136	\$167,129	\$2,761,441	\$13,856,585
<b>Revenues</b>				
Property Tax				\$5,215,927
Sales Tax			\$1,929,853	\$5,789,560
Franchise & Other Tax				\$635,000
Hotel Occupancy Tax				\$425,000
Conference Center				\$290,000
Court Fines & Fees				\$724,500
Airport				\$187,000
Library				\$75,500
Development Services				\$430,000
Cemetery				\$63,200
Interest			\$1,124	\$8,474
Misc				\$824,905
Charges for Service - Water	\$5,443,302			\$5,443,302
Transfer In				\$1,260,000
Use of Fund Balance				\$0
<b>Total Revenues</b>	<b>\$5,443,302</b>	<b>\$0</b>	<b>\$1,930,977</b>	<b>\$21,372,368</b>
<b>Expenditures</b>				
Administration				\$2,411,433
Janitor				\$23,000
Airport				\$299,848
Main Street				\$178,583
Animal Control				\$55,400
Police				\$3,273,190
Streets				\$1,060,999
Court				\$347,716
Fire				\$2,271,143
Library				\$810,483
Cemetery				\$87,500
Planning				\$419,750
Conference Center				\$942,202
Parks				\$661,174
Inspection Services				\$507,861
Technology				\$661,751
Public Works	\$870,134			\$1,354,620
Water	\$1,246,415			\$1,446,415
Refuse	\$404,000			\$404,000
Utility Billing	\$965,500			\$965,500
Wastewater	\$982,937			\$1,182,937
Utility Maintenance	\$899,491			\$899,491
WF - Technology	\$38,879			\$38,879
Debt			\$514,763	\$514,763
EDC			\$983,000	\$983,000
Transfer Out			\$0	\$535,000
<b>Total Expenditures</b>	<b>\$5,407,356</b>	<b>\$0</b>	<b>\$1,497,763</b>	<b>\$22,336,638</b>
Excess (Deficiency) of revs. vs. exps.	\$35,946	\$0	\$433,214	-\$964,270
<b>FY 21 Est. Ending Balance</b>	<b>\$1,955,082</b>	<b>\$167,129</b>	<b>\$3,194,655</b>	<b>\$12,892,315</b>
FY 21 Fund Balance Reserve Target	\$1,351,839	\$0	\$374,441	\$5,584,160
Fund Balance Over/(Under) Reserve of 3 months	\$603,243	\$167,129	\$2,820,214	\$7,308,156
FY 21 Est. Inc/(Dec) in Fund Balance				

## ORDINANCE 2021-09-13

**AN ORDINANCE OF THE CITY OF DECATUR, TEXAS APPROVING THE 2021 CERTIFIED APPRAISAL ROLL; LEVYING AD VALOREM TAXES FOR 2021 AT A RATE OF \$0.581692 PER ONE HUNDRED DOLLARS ASSESSED VALUATION OF ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY TO PROVIDE REVENUES FOR CURRENT EXPENSES AND INTEREST AND SINKING FUND REQUIREMENTS; PROVIDING DUE AND DELINQUENT DATES; PROVIDING FOR THE INCORPORATION OF PREMISES; PROVIDING A CUMULATIVE REPEALING CLAUSE; PROVIDING SEVERABILITY; AND PROVIDING AN EFFECTIVE DATE.**

**WHEREAS**, the City of Decatur, Texas is a Home Rule Municipality acting under its Charter adopted by the electorate pursuant to Article XI, Section 5 of the Texas Constitution; and

**WHEREAS**, Section 9.24 of the City's Charter permits the City Council to levy, assess, and collect taxes within the jurisdiction of the City for any municipal purpose; and

**WHEREAS**, the City Council wishes to adopt the proposed tax rate of \$0.581692 for 2021, which is greater than the City's 2021 no-new-revenue rate of \$0.564692, but lower or equal to the voter-approval rate of \$0.581692. No election is required but the City is required to hold a public hearing on the proposed tax rate pursuant to Section 26.05 of the Texas Tax Code.

**NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS THAT:**

### **SECTION 1. INCORPORATION OF PREMISES.**

All of the above premises are found to be true and correct and are incorporated into the body of this Ordinance as if copied in their entirety.

### **SECTION 2. APPROVAL OF 2021 CERTIFIED TAX ROLL.**

That the City Council hereby approves the 2021 Certified Property Tax Values for the City of Decatur, Texas in the amount of \$896,508,222 as submitted by the Wise County Appraisal District to the City, attached hereto as **Exhibit "A"** and incorporated as if set forth fully herein.

### **SECTION 3. TAX RATE ADOPTED.**

There shall be and is hereby levied for the year 2021 on all taxable property, real, personal and mixed, situated within the corporate limits of the City of Decatur, Texas, and not exempt by the Constitution of the State and valid State laws, **(\$0.581692)** cents on each one hundred dollars (\$100.00) assessed value of taxable property, and shall

be apportioned and distributed as follows: \$0.091328 for interest and sinking fund requirements of the municipal government of the City; and \$0.490364 for maintenance and operations of the municipal government of the City.

**THIS TAX RATE WILL NOT RAISE MORE TAXES FOR MAINTENANCE AND OPERATIONS THAN LAST YEAR'S TAX RATE.**

**THE TAX RATE WILL EFFECTIVELY BE RAISED BY 3.01 PERCENT AND WILL NOT RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$10.64.**

**SECTION 4. DUE AND DELINQUENT DATES.**

All ad valorem taxes for the year 2021 shall become delinquent after January 31, 2022. If any person fails to pay the ad valorem taxes on or before the 31st day of January 2022, the penalties and interest as set forth under Section 33.01 of the Texas State Property Tax Code shall apply.

**SECTION 5. CUMULATIVE REPEALING CLAUSE.**

This Ordinance shall be cumulative of all provisions of ordinances and of the Code of Ordinances of the City of Decatur, Texas, as amended, except where the provisions of this Ordinance are in direct conflict with the provisions of such ordinances and such Code, in which event the conflicting provisions of such ordinances and such Code are hereby repealed.

**SECTION 6. SEVERABILITY CLAUSE.**

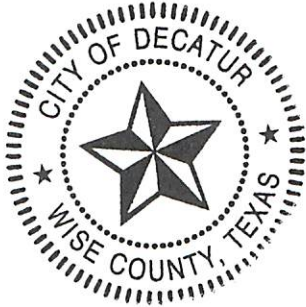
It is hereby declared to be the intention of the City Council that the phrases, clauses, sentences, paragraphs and sections of this Ordinance are severable, and if any phrase, clause, sentence, paragraph or section of this Ordinance shall be declared unconstitutional by the valid judgment or decree of any court of competent jurisdiction, such unconstitutionality shall not affect any of the remaining phrases, clauses, sentences, paragraphs and sections of this Ordinance, since the same would have been enacted by the City Council without the incorporation in this Ordinance of any such unconstitutional phrase, clause, sentence, paragraph or section.

**SECTION 7. EFFECTIVE DATE.**

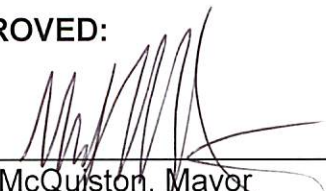
This Ordinance shall be effective upon its adoption on second and final reading as the law requires.

PRESENTED ON FIRST READING THIS 23rd DAY OF AUGUST, 2021.


PRESENTED ON SECOND READING AND APPROVED THIS 13<sup>th</sup> DAY OF SEPTEMBER, 2021 BY A VOTE OF 7 AYES, 0 NAYS, 0 ABSTENTIONS, AT A REGULAR MEETING OF THE CITY COUNCIL OF THE CITY OF DECATUR, TEXAS.




APPROVED:

  
\_\_\_\_\_  
Mike McQuiston, Mayor

ATTEST:

  
\_\_\_\_\_  
Diane Cockrell, TRMC, CMC  
City Secretary

APPROVED AS TO FORM:

  
\_\_\_\_\_  
Patricia A. Adams  
City Attorney

**EXHIBIT A**  
**2021 CERTIFIED TAX ROLL**

**WISE COUNTY APPRAISAL DISTRICT**


400 East Business 380 Decatur, Tx. 76234  
Phone (940) 627-3081 Fax (940) 627-5187

July 22, 2021

STATE OF TEXAS  
COUNTY OF WISE

**CERTIFICATION OF THE 2021 APPRAISAL ROLL FOR CITY OF DECATUR**

I, Mickey Hand, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is that portion of the approved 2021 Appraisal District Roll, which lists property taxable by the CITY OF DECATUR and constitutes the appraisal roll for the tax year 2021.

  
\_\_\_\_\_  
Mickey Hand, Chief Appraiser

**TAX ROLL INFORMATION**

2021 TOTAL MARKET VALUE VALUE .....	\$1,198,357,347
2021 TAXABLE VALUE STILL UNDER PROTEST .....	\$173,720
<b>2021 CERTIFIED TAXABLE VALUE .....</b>	<b>\$896,508,222</b>

New Improvements added since January 1, 2020 .....	\$10,454,020
2021 Frozen Value of 0/65 Homesteads .....	\$0
2021 Frozen Levy of 0/65 Homesteads .....	\$0.00

# CITY OF DECATUR

## FIVE (5) YEAR - EQUIPMENT NEEDS

		PROPOSED					
		BUDGET YEAR					
DEPARTMENT	DESCRIPTION	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL
<i>Administration</i>	Complete City Hall Renovation	-	25,000				25,000
	Renovate Council Chambers		50,000				50,000
		-	75,000	-	-	-	75,000
<i>Airport</i>	Airport Truck (Reolacing 2007)	50,000					50,000
	Tear Down & Replace Open T Hangers			350,000			350,000
	Pave Tie Down Area		25,000	-			25,000
		<b>50,000</b>	25,000	350,000	-	-	425,000
<i>Police</i>	Patrol Vehicles and Equipment	132,000	200,000	270,000	300,000	300,000	1,202,000
	Police Utility Vehicles	60,000	15,000	15,000			90,000
	Watch Tower				75,000		75,000
	Special Service Vehicle				65,000		65,000
	Forensic Cell Phone Evidence		12,000				12,000
	New Police Building		-	16,000,000			16,000,000
		<b>192,000</b>	227,000	16,285,000	440,000	300,000	17,444,000
<i>Streets</i>	Chipper					50,000	50,000
	Street Improvement Projects	90,000	100,000	125,000	150,000	150,000	615,000
	Dynapac CC142 Double Drum Roller						-
	Vibratory Roller						-
	3/4 Ton Pickup		40,000		40,000		80,000
	Asphalt Lay Down Machine		110,000				110,000
	DumpTruck			65,000			65,000
Skid Steer, crack seal machine	115,000					115,000	
	<b>205,000</b>	250,000	190,000	190,000	200,000	1,035,000	
<i>Fire Department</i>	ALS Upgrade			65,000			65,000
	Bunker Gear Decon - Heavy Duty Washing Machine		24,000				24,000
	Personal Protective Equipment (PPE) Bulk Purchase		15,000		18,750		33,750
	Training Prop - Hose Deployment - Forcible Entry - Vent			12,500			12,500
	Replacement Rescue Gear			10,000			10,000
	CAD Upgrade for Fleet			125,000			125,000
	Addition of Mobile Repeater for Public Safety				75,000		75,000
	Breathing Air Maintenance Equipment					50,000	50,000
	Micro Fiber/EMS ATV Unit					50,000	50,000
	Parking Cover for Staff Vehicles					100,000	100,000
	Tools for Ladder Truck				225,000		225,000
	Secure Land and Use Permits for Training Site				250,000		250,000
	Fire Station 2 Land			250,000			250,000
	Construction of 2nd Fire Station					5,000,000	5,000,000
	Roof Fixes Fire Station # 1				250,000		250,000
	FD Truck (Annual Lease)	73,850	73,850	73,850	73,850	443,100	738,500
	Small Wildland Truck (90% grant funded)	100,000					100,000
	Truck Chassis (90% grant funded)	50,000					50,000
	Slip-on Unit - Fire Pump (90% grant funded)	20,000					20,000
				1,500,000			1,500,000
	New Purchase Ladder Truck			150,000			150,000
	Replacement Wildland Apparatus		75,000				75,000
	Replacement Command Staff Vehicle					600,000	600,000
	Replacement Front Line Tanker					165,000	165,000
	Replacement Squad 115					175,000	175,000
	New Mobile Air, Light and Rehab Unit				75,000		75,000
	Replacement Command Staff Vehicle					75,000	75,000
Replacement Prevention Staff Vehicle					75,000	75,000	
	<b>243,850</b>	187,850	2,186,350	1,142,600	6,483,100	10,243,750	
<i>Library</i>	Library Renovations	200,000					200,000
	Bathromm and Kitchen Update		400,000				400,000
	Library Expansion East Side approx. \$500/sqft			1,015,000			1,015,000
	Library Front Entry Remodel	-		500,000			500,000
	<b>200,000</b>	400,000	1,515,000	-	-	2,115,000	
<i>Conference Center</i>	Carpet Replacement		4,000				4,000
	Expand Kitchen	100,000		200,000			300,000
	Add Second Great Hall		2,500,000				2,500,000
	Audio Visual Upgrades		-	75,000	-	-	75,000
	AC Replacements (5 per year)		75,000	75,000	75,000	75,000	300,000

# CITY OF DECATUR

## FIVE (5) YEAR - EQUIPMENT NEEDS

		PROPOSED					
		BUDGET YEAR					
DEPARTMENT	DESCRIPTION	FY21-22	FY22-23	FY23-24	FY24-25	FY25-26	TOTAL
	Chair & Table Replacement					60,000	60,000
	Walk In Freezer Replacement		17,500				17,500
		<b>100,000</b>	<b>2,596,500</b>	<b>350,000</b>	<b>75,000</b>	<b>135,000</b>	<b>3,256,500</b>
<b>Parks</b>	Deep Tine Aerator	50,000					50,000
	Mow Truck				75,000		75,000
	Field Turf Vac			60,000			60,000
	Zero Turn Mowers	-	35,000			35,000	70,000
		<b>50,000</b>	<b>35,000</b>	<b>60,000</b>	<b>75,000</b>	<b>35,000</b>	<b>255,000</b>
<b>Inspections</b>	Computer Upgrades	2,000					2,000
		<b>2,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>2,000</b>
<b>Water</b>	Zero Turn Mower			7,000			7,000
	Clean Lagoon		30,000	30,000	30,000	30,000	120,000
	Truck, Valves, SCADA, VFDs	140,300					140,300
	Filter Material		150,000				150,000
	Plant Truck	-			30,000		30,000
		<b>140,300</b>	<b>180,000</b>	<b>37,000</b>	<b>60,000</b>	<b>30,000</b>	<b>447,300</b>
<b>Wastewater</b>	Bar Screens, Filter Sand	140,000					140,000
	Portable Generators (2)					65,000	65,000
	Service Truck w/ crane	65,000					65,000
	Large Station Truck/Crane					75,000	75,000
	Lift Station Truck			25,000			25,000
	Confined Space Gas Detectors/Base Unit				8,500		8,500
	Plant Truck			25,000			25,000
	Kawasaki Mule				12,000		12,000
	Tractor w/ bucket					35,000	35,000
	Pump Shop Upgrades/Tools/Equipment			50,000		25,000	75,000
	Welder/Torch Trailer				8,500		8,500
	Big L/S Wet well/pumps				125,000		125,000
	Filter Upgrade/Expansion	-	392,000				392,000
	RAS Expansion		60,000				60,000
	Influent Pumps Expansion		60,000				60,000
	Blower Upgrades			100,000			100,000
		<b>205,000</b>	<b>512,000</b>	<b>200,000</b>	<b>154,000</b>	<b>200,000</b>	<b>1,271,000</b>
<b>Utility Maintenance</b>	Backhoe/Truck	100,000					100,000
	Meters		20,000	20,000	20,000	20,000	80,000
	Dump Truck		65,000				65,000
	Pick Up Truck		35,000		35,000		70,000
	Jet Machine			85,000			85,000
	Capital Expenditures		100,000	100,000	100,000	100,000	400,000
		<b>100,000</b>	<b>220,000</b>	<b>205,000</b>	<b>155,000</b>	<b>120,000</b>	<b>800,000</b>
<b>Information Technology</b>	Phase 2 IP Office	4,000					4,000
	Switch Replacements	6,700					6,700
	ERP/Financial Software	96,780					96,780
	Fiber Project		-		250,000		250,000
	Server Hardware Update		49,000				49,000
	Server OS Update			24,000			24,000
	Phone and Voicemail System Upgrade			60,000			60,000
	Moving Server Solutions to the Cloud Backup		30,000				30,000
	Belwave Wireless Antenna Replacements		-		25,000		25,000
		<b>107,480</b>	<b>79,000</b>	<b>84,000</b>	<b>275,000</b>	<b>-</b>	<b>545,480</b>
		<b>1,595,630</b>	<b>4,787,350</b>	<b>21,462,350</b>	<b>2,566,600</b>	<b>7,503,100</b>	<b>37,915,030</b>

**CAPITAL IMPROVEMENT PLAN  
PER PROJECT  
FY2022**

PROJECT	Calendar Year						BEYOND
	2022	2023	2024	2025	2026		
<b><u>Water Projects</u></b>							
W1		\$ 100,000	\$ 150,050				\$ 250,050
W2	\$ 2,550,000	\$ 2,550,000					\$ 5,100,000
W3		\$ 1,013,000					\$ 1,013,000
W4					\$ 1,951,000		\$ 1,951,000
W5	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000		\$ 300,000
W6	\$ 182,700	\$ 182,700	\$ 182,700	\$ 182,700	\$ 182,700	\$ 913,500	\$ 1,827,000 10 Yr Project
W7	\$ 669,900	\$ 669,900	\$ 669,900	\$ 669,900	\$ 669,900	\$ 3,349,500	\$ 6,699,000 10 Yr Project
W8						\$ 1,900,000	\$ 1,900,000
W9		\$ 226,000					\$ 226,000
W10			\$ 596,000				\$ 596,000
W11	\$ 4,500,000	\$ 4,500,000	\$ 25,500,000	\$ 25,500,000			\$ 60,000,000
W12			\$ 523,000				\$ 523,000
W13		\$ 859,000					\$ 859,000
<b>TOTALS</b>	<b>\$ 7,962,600</b>	<b>\$ 10,160,600</b>	<b>\$ 27,681,650</b>	<b>\$ 26,412,600</b>	<b>\$ 2,863,600</b>	<b>\$ 6,163,000</b>	<b>\$ 81,244,050</b>
<b><u>Wastewater Projects</u></b>							
S1	\$ 283,600	\$ 283,600	\$ 283,600	\$ 283,600	\$ 283,600		\$ 1,418,000
S2	\$ 927,200	\$ 350,000	\$ 350,000	\$ 41,300			\$ 1,668,500
S3		\$ 150,000	\$ 496,000				\$ 646,000
S4						\$ 720,000	\$ 720,000
S5							\$ -
S6			\$ 250,000	\$ 1,699,000			\$ 1,949,000
S7		\$ 100,000	\$ 628,000				\$ 728,000
S8						\$ 2,035,950	\$ 2,035,950
S9	\$ 2,200,000	\$ 11,825,000	\$ 11,825,000				\$ 25,850,000
<b>TOTALS</b>	<b>\$ 3,410,800</b>	<b>\$ 12,708,600</b>	<b>\$ 13,832,600</b>	<b>\$ 2,023,900</b>	<b>\$ 283,600</b>	<b>\$ 2,755,950</b>	<b>\$ 35,015,450</b>
<b><u>Streets Projects</u></b>							
ST1						\$ 8,100,000	\$ 8,100,000
ST2				\$ 600,000	\$ 3,400,000		\$ 4,000,000
ST3	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 300,000	\$ 1,500,000	\$ 3,000,000 10 YR Prtject
<b>TOTALS</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 300,000</b>	<b>\$ 900,000</b>	<b>\$ 3,700,000</b>	<b>\$ 9,600,000</b>	<b>\$ 15,100,000</b>
<b><u>Parks Improvements</u></b>							
P1	\$ 800,000						\$ 800,000
P2			\$ 895,000				\$ 895,000
P3		\$ 550,000					\$ 550,000
P4	\$ 150,000						\$ 150,000
P5	\$ 1,025,000						\$ 1,025,000
<b>TOTALS</b>	<b>\$ 1,975,000</b>	<b>\$ 550,000</b>	<b>\$ 895,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 3,420,000</b>

**CAPITAL IMPROVEMENT PLAN  
PER PROJECT**

PROJECT	Calendar Year					BEYOND
	2022	2023	2024	2025	2026	
<b><u>Facilities</u></b>						
F1						\$ 14,400,000 \$ 14,400,000
F2	\$ 608,000					\$ 608,000
F3		\$ 294,565	\$ 1,977,710			\$ 2,272,275
F4						\$ 18,720,000 \$ 18,720,000
F5		\$ 877,500	\$ 4,972,500			\$ 5,850,000
F6	\$ 2,700,000	\$ 7,782,500	\$ 7,782,500			\$ 18,265,000
F7	\$ 300,000					\$ 300,000
<b>TOTALS</b>	<b>\$ 3,608,000</b>	<b>\$ 8,954,565</b>	<b>\$ 14,732,710</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 33,120,000 \$ 60,415,275</b>
<b><u>Drainage Improvements</u></b>						
D1			\$ 100,000	\$ 778,000		\$ 878,000
D2		\$ 225,000	\$ 1,775,000			\$ 2,000,000
<b>TOTALS</b>	<b>\$ -</b>	<b>\$ 225,000</b>	<b>\$ 1,875,000</b>	<b>\$ 778,000</b>	<b>\$ -</b>	<b>\$ - \$ 2,878,000</b>
	<b>\$ 17,256,400</b>	<b>\$ 32,898,765</b>	<b>\$ 59,316,960</b>	<b>\$ 30,114,500</b>	<b>\$ 6,847,200</b>	<b>\$ 51,638,950 \$ 198,072,775</b>

**CAPITAL IMPROVEMENT PLAN  
SUMMARY SHEET  
FY2022**

Item Number	Description	Total Cost	Department Total
<b>Water System Improvements</b>			
			<b>\$ 81,244,050.00</b>
1	16-inch Main; N. College; Thompson to Eagle Summit; 12-inch Brookhollow Connection	\$ 250,050.00	
2	1 Million Gallon Elevated Water Storage Tank - Thompson Street; Ground storage mod	\$ 5,100,000.00	
3	Sunset Tank Paint	\$ 1,013,000.00	
4	Sunset 16-Inch Transmission Line	\$ 1,951,000.00	
5	Repair/Replace Existing Fire Hydrants Throughout City (35 each)	\$ 300,000.00	
6	Eliminate Dead-end Water Mains or Add Flushing Hydrant	\$ 1,827,000.00	
7	Partial Replacement of Water Mains Smaller than 6-Inch Throughout City	\$ 6,699,000.00	
8	12-Inch Water Main on Hwy 287 N.; Phase 1 and 8-Inch Main on BUS HWY 287	\$ 1,900,000.00	
9	6-Inch Water Main on Merrimac from Halsel to Brady	\$ 226,000.00	
10	8-Inch Water Main on S. Hatcher from E. Thompson to Hale	\$ 596,000.00	
11	Water Treatment Plant Expansion (3 MGD to 5.0 MGD)	\$ 60,000,000.00	
12	HWY 81/287 12" Water Line Connection (Master Plan #2)	\$ 523,000.00	
13	North Arthur & North Newark St 12" Water Line (Master Plan #3)	\$ 859,000.00	
<b>Wastewater System Improvements</b>			
			<b>\$ 35,015,450.00</b>
1	Various Upgrades to Wastewater Lift Stations	\$ 1,418,000.00	
2	Wastewater Master Plan Deficient Sewer Lines in Existing Collection System.	\$ 1,668,500.00	
3	Collector Sewer Main from W. Walnut to W. Mulberry to BUS 81/287	\$ 646,000.00	
4	LAND ACQUISITION FOR MARTIN BRANCH WASTEWATER TREATMENT PLANT(30ac)	\$ 720,000.00	
5	WWTP Primary Clarifier and Odor Control Facilities (\$1254500)		
6	PHASE 1, North Waggoner Branch Sewer Trunk Main	\$ 1,949,000.00	
7	Sanitary Sewer Service to MELBA DOYLE PARK and LIPSEY ADDITION	\$ 728,000.00	
8	PHASE 1, Catlett Creek Sewer Trunk Main	\$ 2,035,950.00	
9	WWTP Expansion (1.2 MGD to 2.4 MGD)	\$ 25,850,000.00	
<b>Streets Improvements</b>			
			<b>\$ 15,100,000.00</b>
1	DEERPARK ROAD IMPROVEMENT; 48' b-b from BUS 380 to Preskitt Road	\$ 8,100,000.00	
2	MULBERRY STREET IMPROVEMENT; 38' b-b from BUS 81/287 to N. Trinity (FM 730)	\$ 4,000,000.00	
3	Street Rehab/Reconstruction (various streets)	\$ 3,000,000.00	
<b>Parks Improvements</b>			
			<b>\$3,420,000</b>
1	Harmon Park Playground Equipment	\$800,000	
2	Harmon Park Splash Pad	\$895,000	
3	Harmon Park Skate Park	\$550,000	
4	Harmon Park Dog Park	\$150,000	
5	Land Acquisition: 7.89ac; Blks 110,118,109,117 & 119; 200 E. Charles	\$1,025,000	
<b>Facilities</b>			
			<b>\$ 60,415,275.00</b>
1	CITY HALL COMPLEX WITH LAND - NEW CONSTRUCTION	\$ 14,400,000.00	
2	DEVELOPMENT SERVICES BUILDING REMODEL 203 E. WALNUT	\$ 608,000.00	
3	CONFERENCE CENTER IMPROVEMENTS (Kitchen, Banquet Hall)	\$ 2,272,275.00	
4	LIBRARY ( 32000 SF Library)(\$450/sf) plus 30% Fees/Soft Costs	\$ 18,720,000.00	
5	FIRE STATION NO 2	\$ 5,850,000.00	
6	POLICE DEPARTMENT NEW BUILDING	\$ 18,265,000.00	
7	IMPROVEMENTS TO PUBLIC WORKS/STREET YARD & BARN	\$ 300,000.00	
<b>Drairage Improvements</b>			
			<b>\$ 2,878,000.00</b>
1	S. SENDERO/S. WORKMAN RD DRAINAGE IMPROVEMENTS	\$ 878,000.00	
2	S. FM 51 (west side)	\$ 2,000,000.00	
		<b>TOTAL</b>	<b>\$ 198,072,775.00</b>

**WISE COUNTY APPRAISAL DISTRICT**

400 East Business 380 Decatur, Tx. 76234  
Phone (940) 627-3081 Fax (940) 627-5187

July 22, 2021

STATE OF TEXAS  
COUNTY OF WISE

**CERTIFICATION OF THE 2021 APPRAISAL ROLL FOR CITY OF DECATUR**

I, Mickey Hand, Chief Appraiser for the Wise County Appraisal District, solemnly swear that the attached is that portion of the approved 2021 Appraisal District Roll, which lists property taxable by the **CITY OF DECATUR** and constitutes the appraisal roll for the tax year 2021.

  
\_\_\_\_\_  
Mickey Hand, Chief Appraiser

**TAX ROLL INFORMATION**

2021 TOTAL MARKET VALUE VALUE .....	\$1,198,357,347
2021 TAXABLE VALUE STILL UNDER PROTEST .....	\$173,720
<b>2021 CERTIFIED TAXABLE VALUE .....</b>	<b>\$896,508,222</b>

New Improvements added since January 1, 2020 .....	\$10,454,020
2021 Frozen Value of 0/65 Homesteads .....	\$0
2021 Frozen Levy of 0/65 Homesteads .....	\$0.00

**2021 CERT ROLL (07.21.21)**

**CDE-CITY OF DECATUR (2021)**

Count : 5,479

**Market**

Improvement	Count	Value	Land	Count	Value	Prod Mkt	Count	Value	Other	Count	Value
Homesite	2,571	673,826,590	Homesite	2,909	266,519,805	Agricultural	108	36,144,269	Mineral	1,626	8,005,968
Non Homesite	18	814,741	Non Homesite	37	11,584,738	Inventory	0	0	Personal	761	186,178,526
New Homesite	90	15,282,710	New Homesite	0	0	Timber	0	0	New Personal	0	0
New Non Hs	0	0	New Non Hs	0	0						

<b>Impr Market</b>	689,924,041	(+)	<b>Land Market</b>	278,104,543	(+)	<b>Prod Mkt</b>	36,144,269	(+)	<b>Other</b>	194,184,494	(=)	<b>Total Market</b>	1,198,357,347
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**LOSS**

Hs Cap Loss	Count	Value	Productivity	Count	Prod Value	Prod Loss
General	592	10,524,994	Agricultural	108	102,620	36,041,649
			Inventory	0	0	0
			Timber	0	0	0

<b>Deductions</b>	Cap Loss	10,524,994	(+)	Prod Loss	36,041,649	(=)	<b>Total Loss</b>	46,566,643
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Homestead	Count	Value	Over 65	Count	Value	Disabled	Count	Value	Assessed
General	0	0	General	0	0	General	0	0	1,151,790,704
Frozen	0	0	Frozen	0	0	Frozen	0	0	
Local	0	0	Local	551	13,334,725	Local	13	325,000	
Local Frozen	0	0	Local Frozen	0	0	Local Frozen	0	0	
Local %	0	0							
Local % Fzn	0	0							
<b>Total Hs</b>	<b>0</b>	<b>0</b>	<b>Total Os</b>	<b>551</b>	<b>13,334,725</b>	<b>Total Dis</b>	<b>13</b>	<b>325,000</b>	

Disabled Veteran	Count	Value	Miscellaneous	Count	Value	Const Exempt	Count	Value
General	42	453,500	Abatements	0	0	General	243	198,245,044
Frozen	0	0	Pollution Control	0	0	Prorated	1	188,779
100% Homesite	17	3,415,719	Freeport	4	38,957,465			
			Minimum Value	501	47,319			
			Other	0	0			
<b>Total Dis Vet</b>	<b>59</b>	<b>3,869,219</b>	<b>Total Other</b>	<b>501</b>	<b>39,004,784</b>	<b>Total Exempt</b>	<b>244</b>	<b>198,433,823</b>

<b>Taxable / Tax</b>	New Frozen Taxable	0	(+)	Taxable Frozen	0	(+)	Taxable Non Frozen	896,681,942	(=)	<b>Total Taxable</b>	896,681,942
	New Frozen Tax	0.00	(+)	Tax Frozen	0.00	(+)	Tax Non Frozen	5,380,091.81	(=)	<b>2021 Rate Per \$100</b>	0.006
										<b>Total Tax</b>	5,380,091.81

<b>Taxable / Tax</b>	Total Dis Vet	3,869,219	(+)	Total Other	39,004,784	(+)	Total Exempt	198,433,823	(=)	<b>Total Deductions</b>	254,967,551
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Natural Disaster	Count	Value	TIFF	Value	TIFF #1	Value	TIFF	Value	TIFF #2	Value	Certifiable	Value
Jan 1 Market	1,227	260,272,772	Total Taxable	0	0	Total Taxable	0	0	0	0	Market	1,198,183,627
Jan 1 Txbl	87	10,454,020	Total Tax	0.00	0.00	Total Tax	0.00	0.00	0	0.00	% Protested	0.014%
Jan 1 Tax			Origination Year	0	0	Origination Year	0	0	0	0	Taxable	896,508,222
Jan 1 Avg %		4,711.077	Taxable Base	0	0	Taxable Base	0	0	0	0	Tax	5,379,049.49
Disaster Market	0	0.000	Taxable Txbl	0	0	Taxable Captured	0	0	0	0		
Disaster Txbl	0	0.000	Tax Captured	0	0	Tax Captured	0.00	0.00				
Disaster Tax	0	0.000	Disaster Avg %	0	0	Disaster Avg %	0.000	0.000				
Disaster Avg %	0	0	Est Recognizable Txbl	0	0	Est Recognizable Txbl	0	0				
Est Recognizable Txbl	0	0	Est Recognizable Tax	0	0	Est Recognizable Tax	0	0				

<b>Additional Totals</b>	Subject to Hs	1,227	260,272,772	Legal Acres	0	0	Annexed	0	0	DeAnnexed	0
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\* Please contact Chief Appraiser to obtain estimated recognizable values of property under protest

I&S Taxable 896,681,942  
 M&O Taxable 896,681,942  
 VLA Cap Loss 0

**CDE 2021 CERTIFIED PENDING**

prop_yr	prop_id	ent_code	curr_mkt	prev_mkt	Prod	ProdPrior	curr_txbl	prev_txbl
2021	000025835	CDE	\$32,000	\$32,000	\$0	\$0	\$32,000	\$32,000
2021	000025837	CDE	\$32,000	\$32,000	\$0	\$0	\$32,000	\$32,000
2021	000025839	CDE	\$32,000	\$32,000	\$0	\$0	\$32,000	\$32,000
2021	000193414	CDE	\$77,720	\$67,490	\$0	\$0	\$77,720	\$67,490

\$173,720 \$163,490      \$0      \$0 \$173,720      **\$163,490**

# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 11:27 AM

## Taxing Units Other Than School Districts or Water Districts

City of Decatur

**940-393-0200**

Taxing Unit Name

Phone (area code and number)

**201 E Walnut St, Decatur TX 76234**

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 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
<b>1. 2020 total taxable value.</b> 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). <sup>1</sup>	\$822,778,448
<b>2. 2020 tax ceilings.</b> 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. <sup>2</sup>	\$0
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$822,778,448
<b>4. 2020 total adopted tax rate.</b>	\$0.600000/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values:	\$14,475,535

<b>B. 2020 values resulting from final court decisions:</b>	\$14,188,485
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$287,050
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$18,296,144
<b>B. 2020 disputed value:</b>	\$4,819,000
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$13,477,144
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$13,764,194
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$836,542,642
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$2,958,309
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,223,137
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$4,181,446
<b>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.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$4,181,446
<b>13. 2020 captured value of property in a TIF.</b> 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. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$832,361,196
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$4,994,167
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$10,295

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. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$5,004,462
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
A. <b>Certified values:</b>	\$896,508,222
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> 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. <sup>12</sup>	\$0
E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$896,508,222
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A. <b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$173,720
B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	\$0
C. <b>Total value under protest or not certified:</b> Add A and B.	\$173,720
<b>20. 2021 tax ceilings.</b> 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. <sup>16</sup>	\$0
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$896,681,942

<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 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 <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$10,454,020
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$10,454,020
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$886,227,922
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.564692/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

<sup>1</sup>Tex. Tax Code Section 26.012(14)

<sup>2</sup>Tex. Tax Code Section 26.012(14)

<sup>3</sup>Tex. Tax Code Section 26.012(13)

<sup>4</sup>Tex. Tax Code Section 26.012(13)

<sup>5</sup>Tex. Tax Code Section 26.012(15)

<sup>6</sup>Tex. Tax Code Section 26.012(15)

<sup>7</sup>Tex. Tax Code Section 26.012(13)

<sup>8</sup>Tex. Tax Code Section 26.012(13)

<sup>9</sup>Tex. Tax Code Section 26.03(c)

<sup>10</sup>Tex. Tax Code Section 26.012(13)

<sup>11</sup>Tex. Tax Code Section 26.012,26.04(c-2)

<sup>12</sup>Tex. Tax Code Section 26.03(c)

<sup>13</sup>Tex. Tax Code Section 26.01(c) and (d)

<sup>14</sup>Tex. Tax Code Section 26.01(c)

<sup>15</sup>Tex. Tax Code Section 26.01(d)

<sup>16</sup>Tex. Tax Code Section 26.012(6)(b)

<sup>17</sup>Tex. Tax Code Section 26.012(6)

<sup>18</sup>Tex. Tax Code Section 26.012(17)

<sup>19</sup>Tex. Tax Code Section 26.012(17)

<sup>20</sup>Tex. Tax Code Section 26.04(c)

<sup>21</sup>Tex. Tax Code Section 26.04(d)

<sup>22</sup>Reserved 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
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.501000/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$836,542,642
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$4,191,078
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$7,717
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$7,717
<b>E. Add Line 30 to 31D.</b>	\$4,198,795
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$886,227,922
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.473782/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

<p><b>B. 2020 state criminal justice mandate:</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> 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><b>35. Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p><b>B. 2020 indigent health care expenditures:</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> 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><b>36. Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p><b>B. 2020 indigent defense compensation expenditures:</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p><b>C.</b> Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p><b>D.</b> Multiply B by 0.05 and divide by Line 32 and multiply by \$100.</p> <p><b>E.</b> 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><b>37. Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.</p> <p><b>B. 2020 eligible county hospital expenditures:</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 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
<p><b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100.</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	<p>\$0</p> <p>\$0</p> <p>\$0.000000/\$100</p> <p>\$0.000000/\$100</p>
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.473782/\$100
<p><b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p><b>A.</b> Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.</p> <p><b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.</p> <p>C. Add Line 40B to Line 39.</p>	<p>\$0</p> <p>\$0.000000</p> <p>\$0.473782</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- or -</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.</p>	\$0.490364/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$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"> <li>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</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> 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.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$818,925</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$818,925</p>
<p><b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>	\$0
<p><b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.</p>	\$818,925
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></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%.<sup>31</sup></p>	<p>100.00%</p> <p>100.00%</p> <p>99.00%</p> <p>101.00%</p> <p>100.00%</p> <p>100.00%</p>
<p><b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E</p>	\$818,925
<p><b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$896,681,942
<p><b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.091328/\$100

<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.581692/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> 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.	

<sup>23</sup>Tex. Tax Code Section 26.044

<sup>24</sup>Tex. Tax Code Section 26.0442

<sup>25</sup>Tex. Tax Code Section 26.0442

<sup>26</sup>Tex. Tax Code Section 26.0443

<sup>27</sup>Tex. Tax Code Section 26.04(c-1)

<sup>28</sup>Tex. Tax Code Section 26.012(10) and 26.04(b)

<sup>29</sup>Tex. Tax Code Section 26.04(b)

<sup>30</sup>Tex. 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><b>51. Taxable Sales.</b> 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.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p><b>- or -</b></p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$0
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$896,681,942
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.000000/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.564692/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.564692/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.581692/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.581692/\$100

<sup>31</sup>Reserved for expansion

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

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

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

<sup>33</sup>Tex. Tax Code Section 26.041(i)

<sup>36</sup>Tex. 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
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$896,681,942
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.581692/\$100

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

<sup>38</sup>Tex. 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.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> 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
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.000000/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> 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).	\$0.581692/\$100

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

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

<sup>41</sup>Tex. 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.<sup>42</sup>

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

De Minimis Rate Worksheet	Amount/Rate
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.473782/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$896,681,942
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.055761
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.091328/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.620871/\$100

<sup>42</sup>Tex. Tax Code Section 26.012(8-a)

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

<sup>44</sup>Tex. 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.<sup>46</sup>

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

**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><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> 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><b>- or -</b></p> <p>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.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></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><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

<b>78. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>79. Emergency revenue rate.</b> Divide Line 77 by Line 78 and multiply by \$100. <sup>49</sup>	N/A
<b>80. 2021 voter-approval tax rate, adjusted for emergency revenue.</b> Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	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). \$0.564692/\$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). \$0.581692/\$100

Indicate the line number used: 49

#### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.620871/\$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.<sup>50</sup>

**print here** Mike Erwin

Printed Name of Taxing Unit Representative

**sign here** \_\_\_\_\_

Taxing Unit Representative

\_\_\_\_\_

Date

Dept: Period Ending: 9/2021

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-3065-00-00	TRANS. FROM W.C.W.S.D.	21,000.00-	21,000.00-	21,000.00-	21,000.00-
01-3066-00-00	TRANS. FROM ECONOMIC DEV.	36,000.00-	36,000.00-	36,000.00-	36,000.00-
01-3100-00-00	TAX COLLECTION - CITY	3,688,523.00-	4,160,829.39-	3,829,947.11-	4,381,379.00-
01-3120-00-00	DEL. TAX COLLECTION - CITY	10,000.00-	4,795.49-	25,024.99-	10,000.00-
01-3130-00-00	INTEREST & PENALTY - CITY	10,000.00-	34,635.36-	29,455.43-	10,000.00-
01-3160-00-00	FRANCHISE TAXES	600,000.00-	560,180.29-	582,232.88-	600,000.00-
01-3180-00-00	COBRA PAYMENTS	700,000.00-	7,405.71-	7,971.48-	700,000.00-
01-3200-00-00	COURT FINES	19,532.88-	617,057.88-	680,557.28-	20,000.00-
01-3210-00-00	LAND RENTAL	115,000.00-	18,684.20-	19,532.88-	20,000.00-
01-3214-00-00	CONF CENTER DEPOSIT REVENUE	67,350.02-	6,953.78-	2,488.06-	75,000.00-
01-3216-00-00	CONFERENCE CENTER RECEIPTS	255,500.00-	41,341.05-	67,350.02-	130,000.00-
01-3217-00-00	CONF CTR RECEIPTS-TAX-F & B	48,000.00-	62,980.59-	187,376.90-	25,000.00-
01-3218-00-00	CONF CTR RCPTS-TAX-LINENS&EQP	105,500.00-	10,177.33-	41,770.04-	60,000.00-
01-3219-00-00	CONF CTR RCPTS-NON TAX-F & B	70,000.00-	62,543.44-	77,529.36-	50,000.00-
01-3230-00-00	AID IN CONST. - ST. IMPROVEMENT	70,000.00-	57,559.21-	49,440.78-	50,000.00-
01-3275-00-00	COVID-19 REIMBURSEMENTS	7,500.00-	50.00	306,553.89-	7,500.00-
01-3276-00-00	SLFRF (STATE & LOCAL FISCAL RE		878,896.76-		
01-3300-00-00	MISC.		9,715.71-	18,882.74-	
01-3301-00-00	OVERAGE/SHORTAGE		20.00	1.37-	
01-3305-00-00	REIMBURSEMENT FOR CITY EXPENSE		287,890.72-	159,572.84-	175,000.00-
01-3307-00-00	INSURANCE RECEIPTS		22,414.90-	20,993.99-	
01-3310-00-00	INTEREST INCOME - GENERAL	45,000.00-	2,263.07-	30,445.36-	2,500.00-
01-3320-00-00	RET. CHKS. & DRFTS. REDEP.-GEN.			125.00-	
01-3330-00-00	SALES TAX		3,525,442.22-	3,174,252.26-	3,859,707.00-
01-3350-00-00	HOTEL & MOTEL TAX		507,253.78-	404,206.17-	3,425,000.00-
01-3386-00-00	FAILURE TO APPEAR-OMNI BASE		3,682.50-	2,135.30-	3,500.00-
01-3394-00-00	SCHOOL CROSSING FEE		454.28-	5,719.39-	500.00-
01-3395-00-00	CVC				
01-3396-00-00	OPER. & CHAUFF. LICENSE FEE		1.19		
01-3397-00-00	GENERAL REVENUE FEE, STATE FEE			5.00-	
01-3400-00-00	BUILDING PERMITS	225,000.00-	284,560.32-	282,232.46-	290,000.00-
01-3402-00-00	INFRASTRUCTURE FEES		4,791.56-	2,235.00-	
01-3404-00-00	HEALTH INSPECTION PERMITS	45,000.00-	44,795.00-	44,915.10-	45,000.00-
01-3405-00-00	P & Z APPLICATIONS	22,500.00-	34,259.65-	27,827.64-	35,000.00-
01-3409-00-00	FIRE DEPARTMENT PERMITS	10,000.00-	13,128.31-	24,129.31-	15,000.00-
01-3410-00-00	RECREATION FD INCOME	10,000.00-	13,887.73-	12,835.00-	6,000.00-
01-3425-00-00	ANIMAL LICENSE FEES		545.00-	150.00-	125.00-
01-3430-00-00	COURT ADMINISTRATIVE CODE		298.05-	883.00-	250.00-
01-3452-00-00	CEMETERY- DUES		126.00-	97.00-	200.00-
01-3454-00-00	CEMETERY- GRAVE SPACES	20,000.00-	44,920.00-	35,045.00-	35,000.00-
01-3500-00-00	SALE OF ASSETS	1,000.00-		3,121.60-	1,000.00-
01-3512-00-00	MIXED DRINK TAX	28,000.00-	32,226.88-	27,459.66-	35,000.00-
01-3545-00-00	WRECKER FEES	20,000.00-	36,310.00-	25,452.16-	36,000.00-

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Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-3550-00-00	AUTO IMPOUND FEES	15,000.00-	24,500.00-	11,722.55-	15,000.00-
01-3650-00-00	PUBLIC SAFETY GRANT RECEIPTS		199,996.98-	2,509.50-	71,030.00-
01-3700-00-00	LIBRARY GRANT RECEIPTS			924.11-	
01-3800-00-00	LIBRARY RECEIPTS	60,000.00-	53,822.88-	55,432.23-	60,000.00-
01-3850-00-00	LIBRARY DONATIONS	1,000.00-		250.00-	
01-3900-00-00	PARK/RECREATION CONTRIBUTIONS	1,000.00-	1,210.00-	1,000.00-	1,000.00-
01-3904-00-00	RAMP GRANT REIMBURSEMENTS		41,790.94-		
01-3905-00-00	AIRPORT HANGAR RENTALS	135,000.00-	136,171.96-	135,541.96-	135,000.00-
01-3906-00-00	AIRPORT FUEL SALES	1,500.00-	3,133.55-	2,505.35-	2,000.00-
01-3911-00-00	FIRE DEPT RECEIPTS	52,500.00-	80,239.81-	66,880.96-	65,000.00-
01-3912-00-00	FIRE DEPT GRANT REIMBURSEMENTS		12,328.00-	23,557.00-	165,500.00-
01-3913-00-00	FD DONATIONS/AUCTION PROCEEDS		1,190.00-	43,314.23-	
01-3930-00-00	MAIN STREET CONTRIBUTIONS	3,000.00-	795.00-	1,475.00-	1,500.00-
01-3955-00-00	TRANSFER FROM WATER	570,000.00-	499,999.92-	500,240.89-	570,000.00-
	Subtotal:	10,872,330.88-	12,505,114.01-	11,107,331.21-	12,176,691.00-
	Program number:	10,872,330.88-	12,505,114.01-	11,107,331.21-	12,176,691.00-
	Department number:	10,872,330.88-	12,505,114.01-	11,107,331.21-	12,176,691.00-
	Revenue	Subtotal -----	10,872,330.88-	11,107,331.21-	12,176,691.00-

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-01-00	SALARIES	541,774.90	492,824.59	485,521.54	599,321.00
01-5001-01-00	OTHER WAGES - COUNCIL	7,200.00	8,140.00	5,600.00	9,000.00
01-5010-01-00	FICA EXPENSE	39,458.83	35,813.27	34,788.53	45,849.00
01-5012-01-00	TMRs EXPENSE	77,370.25	68,521.56	70,404.92	85,463.00
01-5015-01-00	HEALTH INSURANCE EXPENSE	50,000.00	46,322.61	48,750.60	60,000.00
01-5017-01-00	GEN. & ADM. INSURANCE	250,000.00	240,171.14	234,812.76	300,000.00
01-5021-01-00	OTHER BENEFITS	50,000.00		60,184.74	97,375.00
01-5023-01-00	EMPLOYMENT EXPENDITURES		4,070.20	1,779.32	2,000.00
01-5100-01-00	OFFICE EXPENSE	26,000.00	17,775.45	16,657.00	25,000.00
01-5110-01-00	POSTAGE	2,500.00	2,001.23	2,120.90	2,500.00
01-5120-01-00	CONTRACT LABOR	31,200.00	3,512.50	44,375.00	5,000.00
01-5214-01-00	WINTER STORM (FEB 2021)		172,602.30		
01-5230-01-00	SOFTWARE MAINTENANCE	4,000.00		72.50	4,000.00
01-5255-01-00	WISE COUNTY HISTORICAL SOCIETY	5,400.00		5,400.00	5,400.00
01-5260-01-00	ENGINEERING EXPENSE	100,000.00	110,468.23	98,938.25	140,000.00
01-5265-01-00	LEGAL & AUDIT	14,000.00	2,123.40	26,524.25	10,000.00
01-5275-01-00	SUBSCRIPTIONS	7,000.00	15,961.53	12,588.84	15,000.00
01-5285-01-00	ELECTION EXPENSE	1,000.00	990.00		28,000.00
01-5300-01-00	AUTO & TRUCK EXPENSE	1,900.00	1,546.23	393.93	1,500.00
01-5350-01-00	COMMUNICATION EXPENSE	900.00	1,058.76	1,033.49	1,200.00
01-5370-01-00	TRANSFER TO CHBR. OF COMMERCE	2,500.00	3,040.00	2,400.00	2,400.00
01-5393-01-00	TRANSFER TO EBF			129,748.00	
01-5450-01-00	BANK CARD EXPENSE	36,000.00	31,635.13	34,211.78	31,000.00
01-5500-01-00	MISC.	57,000.00	10,214.81	45,706.12	60,000.00
01-5550-01-00	TRAVEL & TRAINING EXPENSE	25,000.00	5,462.13	9,462.99	30,000.00
01-5580-01-00	ADVERTISING/PROMOTIONS	500.00	400.00	9,267.50	500.00
01-5805-01-00	380 AGREEMENT EXP		72,195.25	66,106.68	
01-5900-01-00	REPAIR AND MAINTENANCE	10,000.00	3,683.99	4,287.72	5,000.00
01-5950-01-00	HOTEL MOTEL ADVERTISING	10,000.00	2,500.00		10,000.00
	Subtotal:	1,348,803.98	1,358,434.31	1,194,340.36	1,575,508.00
	Program number: ADMINISTRATION	1,348,803.98	1,358,434.31	1,194,340.36	1,575,508.00
	Department number: ADMINISTRATION	1,348,803.98	1,358,434.31	1,194,340.36	1,575,508.00



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Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-03-00	SALARIES	23,302.98	27,564.73	45,805.39	23,766.00
01-5010-03-00	FICA EXPENSE	1,782.68	1,933.55	3,422.18	1,818.00
01-5012-03-00	TMRS EXPENSE	3,495.45	4,514.68	6,712.22	3,389.00
01-5014-03-00	UNIFORMS PAID & WITHHELD	500.00	13.15	14.57	500.00
01-5015-03-00	HEALTH INSURANCE EXPENSE	5,000.00	2,753.93	5,382.87	5,000.00
01-5100-03-00	OFFICE EXPENSE	10,000.00	7,340.18	7,517.92	10,000.00
01-5110-03-00	POSTAGE	175.00			175.00
01-5200-03-00	SHOP SUPPLIES	1,000.00	339.17	313.22	1,000.00
01-5205-03-00	MAINTENANCE	23,000.00	17,229.69	2,515.09	10,000.00
01-5215-03-00	UTILITIES	12,000.00	11,006.41	10,041.18	12,000.00
01-5260-03-00	ENGINEERING EXPENSE	14,000.00	14,958.72		14,000.00
01-5275-03-00	SUBSCRIPTIONS	1,500.00	404.00	501.20	1,500.00
01-5300-03-00	AUTO & TRUCK EXPENSE	4,500.00	3,240.34	3,646.28	4,500.00
01-5350-03-00	AVIATION FUEL EXPENSE	200.00	20.21		200.00
01-5500-03-00	MISC.	10,000.00	10,272.73	9,161.69	10,000.00
01-5550-03-00	TRAINING EXPENSE	1,000.00		76.59	1,000.00
01-5560-03-00	SPECIAL EVENTS EXPENSE	1,000.00			1,000.00
01-5850-03-00	RAMP GRANT EXPENSE	25,000.00	111,782.60	90,463.31	100,000.00
01-8001-03-00	CAPITAL EXPENDITURES			73,660.00	
01-8002-03-00	PURCHASE OF EQUIPMENT	239,500.00			50,000.00
	Subtotal:	376,956.11	213,374.09	259,233.71	249,848.00
	Program number:	376,956.11	213,374.09	259,233.71	249,848.00
	Department number: AIRPORT	376,956.11	213,374.09	259,233.71	249,848.00

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Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-04-00	SALARIES	75,293.85	70,006.42	76,089.17	76,786.00
01-5010-04-00	FTCA EXPENSE	5,759.98	5,261.69	5,680.29	5,875.00
01-5012-04-00	TMRS EXPENSE	11,294.08	9,946.29	11,150.20	10,950.00
01-5015-04-00	HEALTH INSURANCE EXPENSE	10,000.00	9,494.77	10,333.42	10,000.00
01-5100-04-00	OFFICE EXPENSE	2,850.00	2,586.67	3,566.25	2,850.00
01-5110-04-00	POSTAGE	200.00	55.00	158.42	200.00
01-5215-04-00	UTILITIES	11,500.00	9,525.12	11,882.23	11,500.00
01-5275-04-00	SUBSCRIPTIONS	1,400.00	1,477.00	1,464.00	1,400.00
01-5300-04-00	AUTO & TRUCK EXPENSE	1,350.00	240.80		1,350.00
01-5350-04-00	COMMUNICATION EXPENSE	1,000.00			
01-5500-04-00	MISC	2,672.39	4,455.58	17,518.57	2,672.00
01-5550-04-00	TRAVEL & TRAINING EXPENSE	2,000.00	1,439.50	987.00	2,000.00
01-5580-04-00	MARKETING/PROMOTIONS EXPENSE	20,000.00	16,979.61	28,716.45	18,000.00
	Subtotal:	145,320.30	131,468.45	167,546.00	143,583.00
	Program number:	145,320.30	131,468.45	167,546.00	143,583.00
	Department number: MAIN STREET	145,320.30	131,468.45	167,546.00	143,583.00



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Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-06-00	SALARIES	1,676,206.40	1,528,628.26	1,780,233.89	1,943,018.00
01-5001-06-00	OTHER WAGES				20,000.00
01-5009-06-00	RETENTION INCENTIVE	128,317.29	98,000.00		
01-5010-06-00	FTCA EXPENSE	249,430.96	117,555.47	129,294.08	146,346.00
01-5012-06-00	TMRS EXPENSE	10,000.00	219,828.89	254,774.08	272,796.00
01-5014-06-00	UNIFORMS PAID & WITHHELD	310,000.00	10,941.78	12,916.84	15,000.00
01-5015-06-00	HEALTH INSURANCE EXPENSE		277,138.96	306,416.81	330,000.00
01-5017-06-00	INSURANCE EXPENSE			1,500.00	
01-5021-06-00	OTHER BENEFITS		725.00-		
01-5023-06-00	EMPLOYMENT EXPENDITURES	175,000.00-	4,339.41	8,580.94	
01-5024-06-00	CONTRA - SRO REIMBURSEMENT	20,000.00	20,355.58	25,172.16	25,000.00
01-5100-06-00	OFFICE EXPENSE	3,000.00	2,961.90	2,517.31	5,000.00
01-5110-06-00	POSTAGE	500.00	700.00	900.00	500.00
01-5120-06-00	CONTRACT LABOR	20,000.00	14,673.34	25,914.51	20,000.00
01-5205-06-00	MAINTENANCE	12,000.00	9,288.75	10,477.64	12,000.00
01-5215-06-00	UTILITIES	3,000.00	3,099.00	1,844.50	18,000.00
01-5275-06-00	SUBSCRIPTIONS	125,000.00	94,519.34	39,240.89	100,000.00
01-5300-06-00	AUTO & TRUCK EXPENSE			71,050.62	25,000.00
01-5310-06-00	PARTS & LABOR		38.44		
01-5350-06-00	COMMUNICATION EXPENSE	14,000.00	13,194.96	21,791.33	10,000.00
01-5400-06-00	POLICE TRAINING EXPENSE	22,000.00	18,613.18	11,237.49	22,000.00
01-5500-06-00	MISC.	8,500.00	8,021.83	8,737.09	12,000.00
01-5510-06-00	HOLDING CELL EXPENSE	1,000.00	109.89	708.99	1,000.00
01-5515-06-00	CODE ENFORCEMENT EXPENDITURES		850.00	1,739.35	
01-5540-06-00	POLICE DOG TRAINING & SUPPLIES	5,000.00	4,334.00	1,341.37	
01-5545-06-00	TRAINING - GRANT APPROVED/FUND			29,995.00	71,030.00
01-5560-06-00	AUTO WRECKER EXPENSE		41,070.00		
01-5900-06-00	REPAIR AND MAINTENANCE		2,997.62		
01-8001-06-00	CAPITAL EXPENDITURES			61,980.00	
01-8002-06-00	PURCHASE OF EQUIPMENT	110,000.00	85,541.40	13,928.00	192,000.00
	Subtotal:	2,542,954.65	2,576,077.00	2,822,292.89	3,240,690.00
	Program number:	2,542,954.65	2,576,077.00	2,822,292.89	3,240,690.00
	Department number: POLICE	2,542,954.65	2,576,077.00	2,822,292.89	3,240,690.00

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Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-07-00	SALARIES	399,765.94	353,127.43	399,915.75	394,307.00
01-5010-07-00	FICA EXPENSE	30,582.09	26,546.74	30,037.66	30,164.00
01-5012-07-00	TMRS EXPENSE	59,964.89	50,194.17	58,605.93	56,228.00
01-5014-07-00	UNIFORMS PAID & WITHHELD	6,500.00	5,406.79	7,049.16	8,000.00
01-5015-07-00	HEALTH INSURANCE EXPENSE	90,000.00	89,465.12	97,583.54	90,000.00
01-5016-07-00	DEFERRED COMPENSATION EXPENSE			110.58	
01-5023-07-00	EMPLOYMENT EXPENDITURES		1,030.89	289.55	
01-5100-07-00	OFFICE EXPENSE	300.00	1,962.03	498.50	300.00
01-5120-07-00	CONTRACT LABOR	10,000.00	6,115.76	3,378.96	5,000.00
01-5121-07-00	RENTAL EXPENSE	20,000.00	18,880.21	29,172.91	20,000.00
01-5200-07-00	SHOP SUPPLIES	5,000.00	10,971.72	7,400.56	5,000.00
01-5215-07-00	UTILITIES	5,000.00	70,315.94	2,782.75	98,500.00
01-5221-07-00	SMALL TOOLS	5,000.00	3,566.84	1,811.01	5,000.00
01-5225-07-00	STREET LIGHTS	95,000.00	14,744.37	82,675.52	2,500.00
01-5300-07-00	AUTO & TRUCK EXPENSE	45,000.00	48,291.05	60,249.84	40,000.00
01-5500-07-00	MISC.		12,800.00		
01-5510-07-00	TRAINING EXPENSE		25.00	97.43	1,000.00
01-5550-07-00	MATERIALS	97,000.00	69,466.42	109,838.14	100,000.00
01-8001-07-00	CAPITAL EXPENDITURES	70,000.00	65,402.00	64,100.10	90,000.00
01-8002-07-00	PURCHASE OF EQUIPMENT	123,507.00	84,114.34		115,000.00
Subtotal:		1,062,619.92	932,426.82	955,597.89	1,060,999.00
Program number:		1,062,619.92	932,426.82	955,597.89	1,060,999.00
Department number:	STREET	1,062,619.92	932,426.82	955,597.89	1,060,999.00

Period Ending: 9/2021

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-08-00	SALARIES	117,100.51	102,317.20	130,461.86	122,738.00
01-5010-08-00	FICA EXPENSE	8,958.19	7,648.53	9,596.28	9,389.00
01-5012-08-00	TMRS EXPENSE	17,565.08	14,167.68	17,628.64	17,502.00
01-5015-08-00	HEALTH INSURANCE EXPENSE	26,667.00	23,814.32	26,469.76	26,300.00
01-5017-08-00	INSURANCE EXPENSE			50.00	
01-5021-08-00	OTHER BENEFITS		1,612.49	899.97	
01-5023-08-00	EMPLOYMENT EXPENDITURES		130.95	150.95	
01-5100-08-00	OFFICE EXPENSE	6,500.00	2,353.19	3,799.48	4,500.00
01-5110-08-00	POSTAGE	3,600.00	2,132.52	2,675.85	3,800.00
01-5120-08-00	CONTRACT LABOR	15,000.00	960.00		5,000.00
01-5265-08-00	LEGAL & AUDIT	45,000.00	37,145.00	42,740.79	47,500.00
01-5275-08-00	SUBSCRIPTIONS	200.00	165.00		500.00
01-5500-08-00	MISC.	500.00	155.63	98.56	1,000.00
01-5550-08-00	TRAVEL & TRAINING EXPENSE	4,675.00	375.00	55.00	5,000.00
01-5600-08-00	CAD QUARTERLY PAYMENTS	80,000.00	100,764.00	63,100.75	77,487.00
01-5650-08-00	COURT COST PAYABLE TO STATE		712.60	1,687.04	2,000.00
	Subtotal:	325,765.78	294,454.11	299,414.93	322,716.00
	Program number:	325,765.78	294,454.11	299,414.93	322,716.00
	Department number: TAX & COURT	325,765.78	294,454.11	299,414.93	322,716.00

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Prog: PAYROLL

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-09-00	SALARIES	809,046.09	719,728.70	768,950.47	1,178,610.00
01-5003-09-00	VOLUNTEER FIRE STIPEND	75,000.00	110,100.00	81,600.00	75,000.00
01-5009-09-00	RETENTION INCENTIVE		45,500.00		
01-5010-09-00	FTCA EXPENSE	61,892.03	56,384.61	56,280.28	90,163.00
01-5012-09-00	TMRS EXPENSE	121,356.91	107,267.56	112,329.42	168,070.00
01-5014-09-00	UNIFORM EXPENSE	20,000.00	13,104.61	21,433.22	23,500.00
01-5015-09-00	HEALTH INSURANCE EXPENSE	130,000.00	120,799.17	128,166.79	170,000.00
01-5018-09-00	WELLNESS EXPENSE	5,000.00	2,365.13	1,022.97	5,000.00
01-5021-09-00	OTHER BENEFITS		850.00-		
01-5023-09-00	EMPLOYMENT EXPENDITURES		2,399.50	505.25	
01-5025-09-00	PERSONAL PROTECTION EQUIPMENT	20,000.00	8,048.56	35,663.89	20,000.00
01-5026-09-00	ANNUAL BREATHING AIR CYLINDER				20,000.00
01-5100-09-00	OFFICE EXPENSE	10,500.00	6,304.99	14,634.73	10,500.00
01-5110-09-00	POSTAGE	600.00	329.22	648.01	600.00
01-5120-09-00	CONTRACT LABOR		700.00		
01-5200-09-00	SHOP SUPPLIES	19,500.00	25,784.34	22,708.40	12,500.00
01-5201-09-00	EMS SUPPLIES				12,500.00
01-5215-09-00	UTILITIES	26,000.00	25,311.42	22,903.31	21,000.00
01-5265-09-00	LEGAL & AUDIT	500.00			
01-5275-09-00	SUBSCRIPTIONS	2,500.00	4,847.98	2,180.00	5,000.00
01-5300-09-00	AUTO & TRUCK EXPENSE	49,000.00	37,905.69	55,998.79	55,000.00
01-5350-09-00	COMMUNICATION EXPENSE	8,500.00	3,083.42	18,512.59	8,500.00
01-5500-09-00	MISC.	25,250.00	21,669.12	74,668.96	25,250.00
01-5600-09-00	EDUCATION & TRAINING	23,600.00	30,061.39	22,747.14	23,600.00
01-5602-09-00	FD TRAINING - GRANT REIMB				20,000.00
01-5800-09-00	SPECIAL PROJECTS EXPENSE	20,000.00	15,446.92	20,197.11	20,000.00
01-5803-09-00	FIRE COVID-19 EXPENSES		38,480.48		
01-5900-09-00	REPAIR AND MAINTENANCE		852.00		
01-5901-09-00	STORM SIREN REPLACEMENT PLAN				70,000.00
01-8002-09-00	PURCHASE OF EQUIPMENT	203,000.00	268,734.57	178,388.19	243,850.00
	Subtotal:	1,631,245.03	1,664,359.38	1,639,539.52	2,271,143.00
	Program number: PAYROLL	1,631,245.03	1,664,359.38	1,639,539.52	2,271,143.00
	Department number: FIRE	1,631,245.03	1,664,359.38	1,639,539.52	2,271,143.00

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Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-10-00	SALARIES	307,157.29	264,757.16	312,244.76	332,936.00
01-5010-10-00	FICA EXPENSE	23,497.53	19,863.06	23,139.02	25,470.00
01-5012-10-00	THRS EXPENSE	46,073.59	34,353.02	40,172.70	47,477.00
01-5015-10-00	HEALTH INSURANCE EXPENSE	60,000.00	52,107.38	62,000.50	70,000.00
01-5023-10-00	EMPLOYMENT EXPENDITURES		1,260.45	130.95	
01-5100-10-00	OFFICE EXPENSE	6,500.00	6,612.81	5,805.75	6,500.00
01-5105-10-00	LIBRARY EXPENSE	7,000.00	5,675.19	9,044.74	7,000.00
01-5110-10-00	POSTAGE	1,500.00	628.30	1,028.53	1,500.00
01-5120-10-00	LAWN CARE & JANITORIAL	11,883.50	14,247.71	5,217.14	10,000.00
01-5215-10-00	UTILITIES	15,000.00	9,357.77	10,358.02	11,000.00
01-5275-10-00	SUBSCRIPTIONS	10,000.00	10,868.36	10,394.56	14,250.00
01-5280-10-00	BOOK & VIDEO EXPENSE	37,500.00	29,201.47	37,012.62	34,500.00
01-5282-10-00	DIGITAL BOOK & AUDIO BOOK EXP				10,000.00
01-5359-10-00	COMPUTER PURCHASE		17,225.34		
01-5500-10-00	MISC.	8,000.00	13,207.56	19,130.30	10,000.00
01-5550-10-00	TRAVEL & TRAINING EXPENSE	10,000.00	1,654.18	2,099.63	10,000.00
01-5900-10-00	REPAIR AND MAINTENANCE	18,000.00	9,804.45	20,095.45	6,250.00
01-5906-10-00	MAINTENANCE-COMPUTER SOFTWARE	3,750.00	5,000.00	3,000.00	3,600.00
Subtotal:		565,861.91	495,824.21	560,874.67	600,483.00
Program number:		565,861.91	495,824.21	560,874.67	600,483.00
Department number:	LIBRARY	565,861.91	495,824.21	560,874.67	600,483.00



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Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-12-00	SALARIES	228,779.80	179,719.88	232,978.58	230,703.00
01-5010-12-00	FICA EXPENSE	17,501.65	13,025.81	16,348.79	17,649.00
01-5012-12-00	HMRS EXPENSE	34,316.97	25,581.48	34,143.56	32,898.00
01-5015-12-00	HEALTH INSURANCE EXPENSE	30,000.00	25,662.55	31,000.25	30,000.00
01-5023-12-00	EMPLOYMENT EXPENDITURES		2,052.45		
01-5100-12-00	OFFICE EXPENSE	11,393.33	2,132.09	4,713.21	3,000.00
01-5110-12-00	POSTAGE	1,000.00	2,390.74	4,477.60	1,000.00
01-5120-12-00	CONTRACT LABOR	12,756.00	15,031.66	14,535.95	44,000.00
01-5121-12-00	RENTAL EXPENSE	1,160.00			
01-5215-12-00	UTILITIES	4,545.00	2,456.45	2,480.56	3,000.00
01-5260-12-00	ENGINEERING EXPENSE	12,000.00	1,950.00	3,040.00	12,000.00
01-5265-12-00	LEGAL & AUDIT	4,500.00	13,495.35	8,645.30	13,000.00
01-5266-12-00	LEGAL NOTICES			8,733.00	
01-5275-12-00	SUBSCRIPTIONS	2,000.00	2,432.00	2,656.35	1,000.00
01-5285-12-00	LONG RANGE MASTER PLAN	75,000.00	28,168.61	181,160.00	20,000.00
01-5300-12-00	AUTO & TRUCK EXPENSE	500.00			1,000.00
01-5500-12-00	MISC.	618.00		80.00	500.00
01-5550-12-00	TRAVEL & TRAINING EXPENSE	18,500.00	74.49	389.96	5,000.00
01-5900-12-00	REPAIR AND MAINTENANCE	1,707.55	960.33	1,024.53	5,000.00
01-8002-12-00	PURCHASE OF EQUIPMENT	85,000.00	70,504.47		
	Subtotal:	541,278.30	383,638.36	542,407.64	419,750.00
	Program number:	541,278.30	383,638.36	542,407.64	419,750.00
	Department number: PLANNING	541,278.30	383,638.36	542,407.64	419,750.00

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Prog: PAYROLL

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-14-00	SALARIES	366,942.57	236,329.62	303,604.55	420,065.00
01-5010-14-00	FICA EXPENSE	28,071.11	17,107.51	22,149.69	32,136.00
01-5012-14-00	TMRS EXPENSE	55,041.39	31,868.74	42,791.31	59,901.00
01-5014-14-00	UNIFORMS PAID & WITHHELD	2,000.00	1,253.06	699.37	2,000.00
01-5015-14-00	HEALTH INSURANCE EXPENSE	70,000.00	87,907.84	96,166.67	90,000.00
01-5023-14-00	EMPLOYMENT EXPENDITURES		868.07	1,206.55	
01-5100-14-00	OFFICE EXPENSE	3,000.00	4,728.13	3,787.92	3,000.00
01-5110-14-00	POSTAGE	100.00	19.70		100.00
01-5119-14-00	CONTRACT LABOR	60,000.00	17,922.36	33,649.75	30,000.00
01-5120-14-00	LAWN CARE & JANITORIAL EXP.	3,000.00	2,741.79	549.90	3,000.00
01-5123-14-00	SUPPLIES-JANITORIAL	4,000.00	2,150.88	4,210.45	4,000.00
01-5205-14-00	MAINTENANCE	34,000.00	35,760.50	23,695.84	34,000.00
01-5215-14-00	UTILITIES	56,000.00	25,119.72	27,712.77	36,000.00
01-5232-14-00	TECHNICAL SERVICES		2,285.35		
01-5275-14-00	SUBSCRIPTIONS	500.00	375.00	387.99	500.00
01-5300-14-00	AUTO & TRUCK EXPENSE	1,000.00	28.41	2,087.80	1,000.00
01-5500-14-00	MISC.	4,000.00	1,525.38	1,885.68	4,000.00
01-5510-14-00	FOOD & BEVERAGE	190,000.00	62,138.01	98,633.78	95,000.00
01-5520-14-00	LINEN RENTAL	16,000.00	4,343.05	8,201.08	11,000.00
01-5530-14-00	EVENT/FACILITY SUPPLIES	6,000.00	1,868.52	543.40	6,000.00
01-5550-14-00	TRAVEL & TRAINING EXPENSE	2,500.00	141.76	383.24	2,500.00
01-5580-14-00	MARKETING/PROMOTIONS EXPENSE	8,000.00	16,209.60	3,925.55	8,000.00
01-8002-14-00	PURCHASE OF EQUIPMENT	19,000.00			100,000.00
	Subtotal:	929,155.07	552,693.00	676,273.29	942,202.00
	Program number: PAYROLL	929,155.07	552,693.00	676,273.29	942,202.00
	Department number: CONFERENCE CENTER	929,155.07	552,693.00	676,273.29	942,202.00

Period Ending: 9/2021

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-15-00	SALARIES	288,620.02	248,123.53	243,262.38	297,329.00
01-5010-15-00	FICA EXPENSE	22,079.43	18,003.94	17,042.53	22,746.00
01-5012-15-00	TMRS EXPENSE	43,293.00	32,924.00	32,140.99	42,399.00
01-5014-15-00	UNIFORMS PAID & WITHHELD	3,050.00	3,074.83	3,016.90	3,700.00
01-5015-15-00	HEALTH INSURANCE EXPENSE	70,000.00	63,069.18	64,083.39	70,000.00
01-5023-15-00	EMPLOYMENT EXPENDITURES		151.00	471.75	
01-5100-15-00	OFFICE EXPENSE	250.00	1,020.09	308.41	1,000.00
01-5120-15-00	CONTRACT LABOR	1,000.00	4,259.73	4,365.13	5,000.00
01-5121-15-00	RENTAL EXPENSE	11,000.00	6,130.04	9,523.42	11,000.00
01-5122-15-00	SUPPLIES	50,000.00	39,441.35	54,933.41	75,000.00
01-5215-15-00	PARK UTILITIES	37,500.00	38,267.83	22,612.34	40,000.00
01-5221-15-00	SMALL TOOLS	3,000.00	1,220.08	1,475.71	5,000.00
01-5300-15-00	AUTO & TRUCK EXPENSE	13,000.00	9,855.61	10,075.35	10,000.00
01-5350-15-00	COMMUNICATION EXPENSE		64.25		
01-5500-15-00	MISC.			117.59	
01-5550-15-00	TRAVEL & TRAINING EXPENSE	500.00	1,480.69	1,895.66	1,500.00
01-5800-15-00	SPECIAL PROJECTS EXPENSE	22,000.00	21,011.32	28,813.89	25,000.00
01-5900-15-00	REPAIR AND MAINTENANCE		1,235.36		1,500.00
01-8002-15-00	PURCHASE OF EQUIPMENT	195,400.00	80,802.56		50,000.00
	Subtotal:	760,692.45	570,135.39	494,138.85	661,174.00
	Program number:	760,692.45	570,135.39	494,138.85	661,174.00
	Department number: PARKS	760,692.45	570,135.39	494,138.85	661,174.00

Period Ending: 9/2021

Prog: PAYROLL

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-16-00	SALARIES	267,231.93	148,882.74	193,165.69	310,339.00
01-5010-16-00	FICA EXPENSE	24,392.72	11,047.83	14,260.95	23,742.00
01-5012-16-00	TMR EXPENSE	36,135.31	21,159.76	28,337.29	44,255.00
01-5014-16-00	UNIFORMS PAID & WITHHELD			113.60	
01-5015-16-00	HEALTH INSURANCE EXPENSE	40,000.00	34,843.29	37,245.87	60,000.00
01-5021-16-00	OTHER BENEFITS		475.00-		
01-5023-16-00	EMPLOYMENT EXPENDITURES		827.01		
01-5100-16-00	OFFICE EXPENSE	5,000.00	3,454.92	5,404.83	3,000.00
01-5110-16-00	POSTAGE	1,000.00	52.10	52.10	1,000.00
01-5120-16-00	CONTRACT LABOR	5,506.09	51,094.08	12,030.86	6,000.00
01-5121-16-00	RENTAL EXPENSE	1,260.00			
01-5215-16-00	UTILITIES	3,755.76	2,456.46	2,482.83	3,000.00
01-5265-16-00	LEGAL & AUDIT/ADVERTISEMENTS	2,500.00	92.90	110.00	2,500.00
01-5275-16-00	SUBSCRIPTIONS	1,000.00	305.00	771.40	1,000.00
01-5300-16-00	AUTO & TRUCK EXPENSE	3,000.00	1,262.23	1,984.69	3,000.00
01-5359-16-00	COMPUTER PURCHASE		309.99		
01-5500-16-00	MISC.	500.00		527.40	500.00
01-5515-16-00	CODE ENFORCEMENT EXPENDITURES				325.00
01-5550-16-00	TRAVEL & TRAINING EXPENSE	7,110.25	3,654.39	3,372.10	5,000.00
01-5900-16-00	REPAIR AND MAINTENANCE	828.67	968.98	918.55	41,000.00
01-5905-16-00	COMPUTER SOFTWARE	495.00		990.00	1,200.00
01-8002-16-00	PURCHASE OF EQUIPMENT	25,400.00	1,677.08		2,000.00
	<b>Subtotal:</b>	<b>425,115.73</b>	<b>281,613.76</b>	<b>301,768.16</b>	<b>507,861.00</b>
	<b>Program number: PAYROLL</b>	<b>425,115.73</b>	<b>281,613.76</b>	<b>301,768.16</b>	<b>507,861.00</b>
	<b>Department number: INSPECTION SERVICES</b>	<b>425,115.73</b>	<b>281,613.76</b>	<b>301,768.16</b>	<b>507,861.00</b>

Period Ending: 9/2021

Account Description	2020-2021		2020-2021		2019-2020		2021-2022	
	Approved Budget	YTD Actual	Actual	Approved Budget	Actual	Approved Budget	Approved Budget	
01-5000-18-00 SALARIES	149,541.71	97,568.01	98,928.80	173,668.00				
01-5010-18-00 FTCA EXPENSE	11,439.94	7,430.89	7,549.21	13,286.00				
01-5012-18-00 TMRS EXPENSE	22,431.26	13,869.55	14,496.76	24,765.00				
01-5015-18-00 HEALTH INSURANCE EXPENSE	20,000.00	8,831.56	9,166.63	20,000.00				
01-5023-18-00 EMPLOYMENT EXPENDITURES		10,130.95						
01-5100-18-00 OFFICE EXPENSE			147.01					
01-5120-18-00 CONTRACT LABOR	3,600.00	12,543.75	13,950.00	3,600.00				
01-5121-18-00 RENTAL EXPENSE	22,072.20	24,673.61	23,085.27	22,072.00				
01-5200-18-00 SHOP SUPPLIES	1,800.00	2,022.31	1,463.07	1,800.00				
01-5230-18-00 SOFTWARE MAINTENANCE	69,000.00	80,136.06	101,764.69	69,000.00				
01-5231-18-00 HARDWARE MAINTENANCE	31,534.73	1,987.81	10,112.26	36,211.00				
01-5232-18-00 TECHNICAL SERVICES	95,000.00	173,133.73	55,750.12	95,000.00				
01-5275-18-00 SUBSCRIPTIONS	1,750.00	175.00		1,750.00				
01-5300-18-00 AUTO & TRUCK EXPENSE		39.76						
01-5350-18-00 COMMUNICATION EXPENSE	78,745.80	64,021.94	66,385.24	68,010.00				
01-5359-18-00 COMPUTER PURCHASE	6,138.00	7,194.91	18,590.94	6,138.00				
01-5500-18-00 MISC.		76.09-	36.25-					
01-5550-18-00 TRAVEL & TRAINING EXPENSE	18,421.00	1,007.00	2,249.61	18,421.00				
01-5580-18-00 ADVERTISING/PROMOTIONS			304.48					
01-5900-18-00 REPAIR AND MAINTENANCE								
01-8002-18-00 PURCHASE OF EQUIPMENT	10,700.00	549.89		107,480.00				
Subtotal:	542,174.64	505,240.64	422,907.84	661,751.00				
Program number:	542,174.64	505,240.64	422,907.84	661,751.00				
Department number: TECHNOLOGY SERVICES	542,174.64	505,240.64	422,907.84	661,751.00				

Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
01-5000-20-00 SALARIES	176,592.89	167,639.19	181,491.01	198,371.00
01-5010-20-00 FICA EXPENSE	13,509.36	12,491.64	13,512.29	15,174.00
01-5012-20-00 TMRS EXPENSE	26,488.93	23,816.54	26,594.95	28,288.00
01-5014-20-00 UNIFORMS PAID & WITHHELD	252.50	92.71	103.62	253.00
01-5015-20-00 HEALTH INSURANCE EXPENSE	20,000.00	17,588.23	19,319.63	20,000.00
01-5021-20-00 OTHER BENEFITS		2,900.94	2,901.02	
Subtotal:	236,843.68	224,529.25	243,922.52	262,086.00
Program number:	236,843.68	224,529.25	243,922.52	262,086.00
Department number: PUBLIC WORKS - GF	236,843.68	224,529.25	243,922.52	262,086.00
Expenditure	Subtotal -----	11,598,187.55	10,336,733.06	13,085,694.00
Fund number: 1 GENERAL	725,856.67	2,168,380.95-	508,977.36-	909,003.00

Fund: 2 WATER & SEWER

Dept:

Prog:

Period Ending: 9/2021

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-3005-00-00	METERED WATER SALES	2,772,154.67-	2,421,758.31-	2,775,790.72-	2,883,041.00-
02-3006-00-00	SEWER REVENUES	1,928,945.82-	1,663,453.17-	1,783,003.62-	2,083,261.00-
02-3007-00-00	REFUSE REVENUES	360,000.00-	387,835.21-	414,271.73-	360,000.00-
02-3008-00-00	PARKS/MAIN ST VOL CONTRIBUTION		6,578.00-	6,413.00-	
02-3010-00-00	BULK WATER SALES	10,000.00-	16,632.00-	11,186.00-	10,000.00-
02-3015-00-00	WATER & SEWER TAP FEES	20,000.00-	11,675.00-	10,075.00-	20,000.00-
02-3020-00-00	GARBAGE BAGS	2,500.00-	2,336.18-	1,995.30-	2,500.00-
02-3022-00-00	SALES TAX ON REFUSE		36,523.98-	39,062.12-	
02-3024-00-00	RES YARD WASTE FEES		54,972.86-	59,186.25-	
02-3025-00-00	RECONNECTS & OTHER	65,000.00-	50,512.55-	40,184.52-	40,000.00-
02-3026-00-00	WATER BILL TRANSFER FEES	500.00-	50.00-	360.00-	
02-3030-00-00	INTEREST INCOME - WATER	1,000.00-	90.03-	1,440.04-	500.00-
02-3035-00-00	MISC. WATER & SEWER REVENUE	1,000.00-	3,045.69	3,051.29-	3,000.00-
02-3040-00-00	RET. CHKS. & DRFTS. REDEP.-WTR		350.00-	350.00-	
02-3160-00-00	FRANCHISE TAXES	40,000.00-	49,975.64-	44,314.69-	40,000.00-
02-3305-00-00	REIMBURSEMENT FOR CITY EXPENSE		3,567.02-		
02-3310-00-00	WATER FUND INTEREST	15,000.00-	762.62-	9,997.13-	1,000.00-
	Subtotal:	5,216,100.49-	4,703,826.88-	5,200,681.41-	5,443,302.00-
	Program number:	5,216,100.49-	4,703,826.88-	5,200,681.41-	5,443,302.00-
	Department number:	5,216,100.49-	4,703,826.88-	5,200,681.41-	5,443,302.00-
	Revenue	5,216,100.49-	4,703,826.88-	5,200,681.41-	5,443,302.00-
	Subtotal	5,216,100.49-	4,703,826.88-	5,200,681.41-	5,443,302.00-

City of Decatur.  
2021-2022 BUDGET  
Dept: 1 PUBLIC WORKS

Fund: 2 WATER & SEWER  
Period Ending: 9/2021  
Account Description

Prog:

Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-5000-01-00 SALARIES	183,335.18	169,439.23	181,490.75	198,371.00
02-5010-01-00 FICA EXPENSE	14,025.14	12,629.87	13,511.89	15,175.00
02-5012-01-00 TMRS EXPENSE	27,500.28	24,070.28	26,595.00	28,288.00
02-5014-01-00 UNIFORMS PAID & WITHHELD	350.00	293.36	374.23	500.00
02-5015-01-00 HEALTH INSURANCE EXPENSE	20,000.00	17,588.29	19,433.68	20,000.00
02-5023-01-00 EMPLOYMENT EXPENDITURES		109.95	130.45	
02-5100-01-00 OFFICE EXPENSE	4,271.00	2,147.00	7,910.76	4,000.00
02-5110-01-00 POSTAGE	465.00	78.15	78.15	500.00
02-5120-01-00 CONTRACT LABOR	9,825.00	5,451.77	5,498.43	10,000.00
02-5215-01-00 UTILITIES	3,510.00	2,456.47	6,735.96-	3,500.00
02-5260-01-00 ENGINEERING EXPENSE	6,000.00	3,690.00	499.00	6,000.00
02-5275-01-00 SUBSCRIPTIONS & DUES	2,680.00	806.38	894.92	2,300.00
02-5300-01-00 AUTO & TRUCK EXPENSE	700.00			500.00
02-5350-01-00 COMMUNICATION EXPENSE	3,000.00	1,860.10	1,576.35	3,000.00
02-5500-01-00 MISC.	4,500.00	4,500.00	33,259.49	5,000.00
02-5550-01-00 TRAVEL & TRAINING EXPENSE	3,000.00	649.94	692.20	3,000.00
02-5600-01-00 TRANSFER TO GEN FUND	570,000.00	499,999.92	499,999.92	570,000.00
02-5900-01-00 REPAIR & MAINTENANCE		97.54	52.50	
<b>Subtotal:</b>	<b>853,161.60</b>	<b>745,868.25</b>	<b>785,261.76</b>	<b>870,134.00</b>
<b>Program number:</b>	<b>853,161.60</b>	<b>745,868.25</b>	<b>785,261.76</b>	<b>870,134.00</b>
<b>Department number: PUBLIC WORKS</b>	<b>853,161.60</b>	<b>745,868.25</b>	<b>785,261.76</b>	<b>870,134.00</b>

Fund: 2 WATER & SEWER  
Period Ending: 9/2021

Dept: 2 WATER

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-5000-02-00	SALARIES	278,744.56	328,307.28	335,341.43	358,175.00
02-5010-02-00	FICA EXPENSE	21,323.96	24,581.73	24,882.28	27,017.00
02-5012-02-00	TMR EXPENSE	41,811.68	46,088.97	49,142.50	50,363.00
02-5014-02-00	UNIFORMS PAID & WITHHELD	2,900.00	3,094.47	2,405.79	3,900.00
02-5015-02-00	HEALTH INSURANCE EXPENSE	50,000.00	46,096.02	50,333.41	60,000.00
02-5023-02-00	EMPLOYMENT EXPENDITURES		2,275.54	200.00	
02-5100-02-00	OFFICE EXPENSE	2,660.00	2,036.36	1,626.61	2,660.00
02-5110-02-00	POSTAGE	1,200.00	1,133.24	371.22	1,200.00
02-5120-02-00	CONTRACT LABOR	10,000.00	7,449.56	7,000.00	7,000.00
02-5121-02-00	EQUIPMENT RENTAL	200.00	927.98	175.00	200.00
02-5200-02-00	SHOP SUPPLIES	3,000.00	2,192.92	1,578.68	3,000.00
02-5201-02-00	MAINTENANCE OF STRUCTURES	3,000.00	3,994.02	507.72	10,000.00
02-5204-02-00	PUMPING SUPPLIES & EXPENSES	10,000.00	3,082.94	6,408.31	5,000.00
02-5205-02-00	MAINTENANCE OF PUMPING EQUIP.	29,000.00	23,155.46	22,695.60	25,000.00
02-5206-02-00	PURIFICATION SUPPLIES & EXPENS	300,000.00	227,268.12	393,060.19	370,000.00
02-5207-02-00	MAINT. OF PURIFICATION EQUIP.		17.37	1,268.04	
02-5208-02-00	MAINTENANCE OF SEMER PLANT				1,000.00
02-5210-02-00	ELECTRICAL POWER	215,000.00	112,846.08	151,800.54	155,000.00
02-5215-02-00	UTILITIES	4,500.00	1,199.81	2,105.67	3,000.00
02-5221-02-00	SMALL TOOLS	1,000.00	1,105.03	520.34	1,000.00
02-5275-02-00	SUBSCRIPTIONS	800.00	540.00	380.00	600.00
02-5300-02-00	AUTO & TRUCK EXPENSE	9,000.00	4,128.90	2,913.50	6,000.00
02-5350-02-00	COMMUNICATION EXPENSE	1,800.00	4,625.30		1,000.00
02-5500-02-00	MISC.	3,000.00	1,235.14		1,000.00
02-5550-02-00	TRAVEL & TRAINING EXPENSE	5,500.00	2,248.50	4,042.11	4,500.00
02-5700-02-00	PERMITS	8,400.00	8,381.95	8,781.17	8,500.00
02-5900-02-00	REPAIR & MAINTENANCE	1,000.00	4,607.75	335.43	1,000.00
02-8001-02-00	CAPITAL EXPENDITURES		220.75		
02-8002-02-00	PURCHASE OF EQUIPMENT	138,900.00	14,449.55		140,300.00
	Subtotal:	1,142,740.20	877,290.74	1,068,257.49	1,246,415.00
	Program number:	1,142,740.20	877,290.74	1,068,257.49	1,246,415.00
	Department number: WATER	1,142,740.20	877,290.74	1,068,257.49	1,246,415.00



Fund: 2 WATER & SEWER  
Period Ending: 9/2021

City of Decatur.  
2021-2022 BUDGET  
Dept: 4 UTILITY BILLING

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-5000-04-00	SALARIES	114,479.23	111,086.78	113,392.79	121,483.00
02-5010-04-00	FICA EXPENSE	8,757.66	8,127.89	8,428.66	9,293.00
02-5012-04-00	TMRS EXPENSE	17,171.88	15,774.96	16,616.98	17,324.00
02-5015-04-00	HEALTH INSURANCE EXPENSE	23,700.00	21,377.97	23,113.63	23,700.00
02-5100-04-00	OFFICE EXPENSE	18,000.00	14,690.03	18,973.79	20,000.00
02-5110-04-00	POSTAGE	2,500.00	2,926.47	1,625.40-	3,000.00
02-5450-04-00	BANK CARD EXPENSE	24,000.00	25,410.04	22,151.79	26,100.00
02-5500-04-00	MISC.	10,000.00	51.93	27.36	2,600.00
02-5501-04-00	BAD DEBT EXPENSE	20,000.00	1,751.13-	1,578.07-	20,000.00
02-5550-04-00	TRAVEL & TRAINING EXPENSE	1,500.00	354.24		2,000.00
02-5600-04-00	TRANSFER TO W.C.W.S.D.	724,075.00	720,000.00	720,000.00	720,000.00
	Subtotal:	964,183.77	918,049.18	919,501.53	965,500.00
	Program number:	964,183.77	918,049.18	919,501.53	965,500.00
	Department number: UTILITY BILLING	964,183.77	918,049.18	919,501.53	965,500.00

Fund: 2 WATER & SEMER  
Period Ending: 9/2021

Dept: 5 WASTEWATER  
Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-5000-05-00	SALARIES	260,632.89	250,090.34	220,765.28	310,193.00
02-5010-05-00	FICA EXPENSE	19,938.41	18,642.58	16,231.46	23,730.00
02-5012-05-00	TMRS EXPENSE	39,094.93	35,519.93	32,330.20	44,234.00
02-5014-05-00	UNIFORMS PAID & WITHHELD	3,045.00	3,400.09	3,302.65	5,000.00
02-5015-05-00	HEALTH INSURANCE EXPENSE	50,000.00	36,479.83	38,833.31	60,000.00
02-5023-05-00	EMPLOYMENT EXPENDITURES			140.95	
02-5100-05-00	OFFICE EXPENSE	2,500.00	2,814.17	3,162.86	2,500.00
02-5120-05-00	CONTRACT LABOR	1,000.00	375.00	1,309.44	1,000.00
02-5200-05-00	SHOP SUPPLIES	4,500.00	5,940.41	5,340.20	4,500.00
02-5201-05-00	MAINTENANCE OF LINES			253.59	
02-5204-05-00	PUMPING SUPPLIES & EXPENSES	6,000.00	12,427.22	12,210.63	15,000.00
02-5205-05-00	MAINTENANCE	36,800.00	26,949.33	66,165.22	35,000.00
02-5206-05-00	PURIFICATION SUPPLIES & EXPENS	103,000.00	93,666.20	87,575.32	105,000.00
02-5210-05-00	ELECTRICAL POWER	146,000.00	134,292.07	100,943.96	145,000.00
02-5221-05-00	SMALL TOOLS	500.00	394.92	148.96	500.00
02-5275-05-00	SUBSCRIPTIONS	480.00	359.99	380.00	480.00
02-5300-05-00	AUTO & TRUCK EXPENSE	4,500.00	3,528.74	1,987.69	4,500.00
02-5350-05-00	COMMUNICATION EXPENSE	3,300.00	1,860.10	1,019.90	2,800.00
02-5500-05-00	MISC.	4,500.00	5,224.16	4,000.00	2,000.00
02-5510-05-00	TRAVEL & TRAINING EXPENSE	4,800.00	5,332.70	5,681.52	4,500.00
02-5550-05-00	MATERIALS	10,500.00	24,988.45	2,083.06	3,000.00
02-5700-05-00	PERMITS	200,000.00	80,289.39	9,607.41	11,000.00
02-8001-05-00	CAPITAL EXPENDITURES	11,600.00	4,155.26		140,000.00
02-8002-05-00	PURCHASE OF EQUIPMENT				65,000.00
	Subtotal:	913,491.23	747,673.18	608,956.44	982,937.00
	Program number:	913,491.23	747,673.18	608,956.44	982,937.00
	Department number: WASTEWATER	913,491.23	747,673.18	608,956.44	982,937.00

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-5000-07-00	SALARIES	319,296.72	325,289.90	406,284.97	359,177.00
02-5010-07-00	FICA EXPENSE	24,426.20	24,171.48	27,642.39	25,947.00
02-5012-07-00	TMRS EXPENSE	47,894.51	46,196.98	55,044.14	48,367.00
02-5014-07-00	UNIFORMS PAID & WITHHELD	8,000.00	5,334.76	7,687.39	8,000.00
02-5015-07-00	HEALTH INSURANCE EXPENSE	80,000.00	81,135.29	91,083.70	80,000.00
02-5023-07-00	EMPLOYMENT EXPENDITURES		857.09	1,725.35	
02-5100-07-00	OFFICE EXPENSE	800.00	2,685.62	7,918.38	500.00
02-5120-07-00	CONTRACT LABOR	10,000.00	3,915.57	7,776.79	5,000.00
02-5121-07-00	EQUIPMENT RENTAL	1,000.00	4,094.87	10,472.42	15,000.00
02-5200-07-00	SHOP SUPPLIES	8,500.00	28,314.86	34,391.00	10,000.00
02-5203-07-00	MAINTENANCE OF METERS	10,000.00	32,509.09	150,715.96	90,000.00
02-5209-07-00	MAINTENANCE OF LIFT STATIONS	112,000.00	85,219.67	37,262.97	36,000.00
02-5215-07-00	UTILITIES	58,500.00	14,992.28	1,913.70	6,200.00
02-5221-07-00	SMALL TOOLS	3,000.00	12,392.92	220.00	300.00
02-5275-07-00	SUBSCRIPTIONS	200.00	280.00	45,878.70	30,000.00
02-5300-07-00	AUTO & TRUCK EXPENSE	30,000.00	53,997.64	56,850.17	75,000.00
02-5500-07-00	MISC.		14.31	4,184.82	5,000.00
02-5550-07-00	MATERIALS	40,000.00	111,774.20	17,167.36	100,000.00
02-5560-07-00	TRAVEL & TRAINING EXPENSE	4,000.00	3,570.71		
02-8001-07-00	CAPITAL EXPENDITURES	100,000.00	11,095.24		
02-8002-07-00	PURCHASE OF EQUIPMENT				
	Subtotal:	857,617.43	847,842.48	958,053.78	899,491.00
	Program number: PAYROLL	857,617.43	847,842.48	958,053.78	899,491.00
	Department number: UTILITY MAINTENANCE	857,617.43	847,842.48	958,053.78	899,491.00

Fund: 2 WATER & SEWER  
Period Ending: 9/2021

City of Decatur.  
2021-2022 BUDGET  
Dept: 8 TECHNOLOGY SERVICES

Prog:

Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
02-5000-08-00 SALARIES		11,977.00		
02-5010-08-00 FICA EXPENSE		916.27		
02-5012-08-00 TMRS EXPENSE		1,687.60		
02-5200-08-00 SHOP SUPPLIES	900.00	34.76		900.00
02-5232-08-00 TECHNICAL SERVICES	37,728.84	210.30		37,979.00
Subtotal:	38,628.84	14,825.93		38,879.00
Program number:	38,628.84	14,825.93		38,879.00
Department number: TECHNOLOGY SERVICES	38,628.84	14,825.93		38,879.00
Expenditure	Subtotal -----	4,527,201.93	5,069,598.32	5,407,356.00
Fund number: 2 WATER & SEWER	79,977.42-	176,624.95-	131,083.09-	35,946.00-













Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
04-3700-07-02 MUNICIPAL COURT TECH INTEREST	300.00-	23.10-	336.24-	100.00-
04-3701-07-02 MUNICIPAL BLDG SEC INTEREST	1,000.00-	78.87-	1,195.63-	100.00-
04-3706-07-02 POLICE SPECIAL INTEREST	400.00-	29.13-	249.63-	400.00-
04-3711-07-02 LIBRARY MMA INTEREST	15.00-			
04-3712-07-02 POLICE TRAINING GRANT INTEREST	250.00-	1.05-	13.54-	250.00-
04-3715-07-02 SPECIAL REVENUE INTEREST		6.44-	119.37-	
<b>Subtotal:</b>	<b>1,965.00-</b>	<b>138.59-</b>	<b>1,914.41-</b>	<b>850.00-</b>
Program number: 2 INTEREST	1,965.00-	138.59-	1,914.41-	850.00-
Department number: OTHER INCOME	173,475.00-	93,171.30-	137,608.46-	118,350.00-
Revenue	299,975.00-	134,875.39-	171,139.77-	198,350.00-
	Subtotal -----			













Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
06-5045-00-00 INTEREST PAYMENT ON DEBT		123,492.50	277,078.00	
06-5050-00-00 PRINCIPAL PAYMENT ON DEBT			325,000.00	
06-5121-00-00 CITY ADMINISTRATIVE SVCS FEE	36,000.00	9,000.00	9,000.00	36,000.00
06-5123-00-00 TRANSFER TO GF FOR OPER EXP.		27,000.00	27,000.00	
06-5129-00-00 TRANSFER TO INTEREST & SINKING			428,112.87	
06-5600-00-00 GRANT EXPENSE	200,000.00	29,735.98	245,755.00	200,000.00
06-5700-00-00 DEBT SERVICE	517,101.00		150,000.00	514,763.00
06-5999-00-00 ECONOMIC INCENTIVE				
Subtotal:	753,101.00	189,228.48	1,462,695.87	750,763.00
Program number:	753,101.00	189,228.48	1,462,695.87	750,763.00
Department number:	753,101.00	189,228.48	1,462,695.87	750,763.00

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
06-5000-01-00	SALARIES	156,985.00	186,919.15	139,650.87	250,000.00
06-5010-01-00	FICA EXPENSE	12,010.00	13,560.30	10,541.09	20,000.00
06-5012-01-00	TMRS EXPENSE	22,841.00	23,983.45	17,532.47	30,000.00
06-5015-01-00	HEALTH EXPENSE	10,000.00	9,799.99	10,333.41	25,000.00
06-5023-01-00	EMPLOYMENT EXPENDITURES		297.70		10,000.00
06-5100-01-00	OFFICE EXPENSE	6,000.00	6,109.87	8,880.87	15,000.00
06-5110-01-00	POSTAGE	500.00	176.00	657.39	5,000.00
06-5120-01-00	CONTRACT LABOR	41,000.00	43,485.53	3,741.20	40,000.00
06-5121-01-00	RENTAL EXPENSE	22,940.00	22,754.40	22,727.85	22,000.00
06-5215-01-00	UTILITIES	7,500.00	8,508.56	7,117.15	10,000.00
06-5260-01-00	ENGINEERING EXPENSE	5,000.00	3,000.00	1,800.12	50,000.00
06-5275-01-00	SUBSCRIPTIONS	5,000.00	8,911.08	1,850.00	25,000.00
06-5300-01-00	AUTO & TRUCK EXPENSE	500.00			
06-5500-01-00	MISC.	2,000.00	2,022.75	1,322.59	7,000.00
06-5550-01-00	TRAVEL & TRAINING EXPENSE	7,500.00	3,452.55	3,968.91	40,000.00
06-5551-01-00	MEALS & ENTERTAINMENT	2,500.00	2,425.00	782.56	18,000.00
06-5580-01-00	MARKETING/PROMOTIONS EXPENSE	40,000.00	38,104.52	49,820.20	100,000.00
06-5913-01-00	INDUSTRIAL PARK MAINT & OPER	40,000.00	24,203.86	6,419.64	75,000.00
06-8001-01-00	CAPITAL EXPENDITURES	5,000.00	3,075.11		5,000.00
	Subtotal:	387,276.00	400,789.82	287,146.32	747,000.00
	Program number:	387,276.00	400,789.82	287,146.32	747,000.00
	Department number: ADMINISTRATION	387,276.00	400,789.82	287,146.32	747,000.00
	Expenditure	1,140,377.00	590,018.30	1,749,842.19	1,497,763.00
	Fund number: 6 ECONOMIC DEVELOPMENT CORP.	389,623.00-	1,349,410.23-	132,459.59	433,214.00-



Fund: 7 HEALTH INSURANCE

Dept:

Prog:

Period Ending: 9/2021

Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
07-5015-00-00 HEALTH INSURANCE EXP		891,815.54	1,095,788.72	
07-5021-00-00 OTHER BENEFITS		7,384.66	10,701.75	
07-5039-00-00 GROUP LIFE EXP		109,786.54	16,139.58	
07-5045-00-00 LONG TERM DISABILITY EXP		12,732.99	14,680.83	
07-5047-00-00 DENTAL INSURANCE EXP		61,662.97	58,580.42	
07-5048-00-00 VISION INSURANCE EXP		8,167.08	10,961.63	
07-5049-00-00 SUPPLEMENTAL INSURANCE EXP			555.76	
Subtotal:	1,091,549.78		1,207,408.69	
Program number:	1,091,549.78		1,207,408.69	
Department number:	1,091,549.78		1,207,408.69	
Expenditure	Subtotal -----		1,207,408.69	
Fund number: 7 HEALTH INSURANCE	67,218.85		126,694.94	

Fund: 9 CONST/IMPACT FEES  
Period Ending: 9/2021

Dept:

Prog:

Account Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
09-3300-00-00 LIBRARY SP. PROJECTS RECEIPTS		11,059.04-	55,450.59-	15,000.00-
09-3310-00-00 INTEREST INCOME	2,500.00-	1,039.28-	18,825.60-	1,500.00-
09-3451-00-00 CEMETERY SPEC. PROJ. DONATIONS	12,500.00-	18,505.00-	15,425.00-	20,000.00-
09-3725-00-00 WATER IMPACT FEES	20,000.00-	37,654.00-	31,381.00-	30,000.00-
09-3750-00-00 SEWER IMPACT FEES	30,000.00-	47,310.00-	45,932.00-	30,000.00-
09-3940-00-00 TRANSFER FROM SPECIAL REVENUE	120,000.00-			120,000.00-
Subtotal:	185,000.00-	115,567.32-	167,014.19-	216,500.00-
Program number:	185,000.00-	115,567.32-	167,014.19-	216,500.00-
Department number:	185,000.00-	115,567.32-	167,014.19-	216,500.00-
Revenue	185,000.00-	115,567.32-	167,014.19-	216,500.00-
Subtotal -----				

Fund: 9 CONST/IMPACT FEES

Dept:

Prog:

Period Ending: 9/2021

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
09-5000-00-00	GEN. GOVERNMENT EXPENDITURES	25,000.00	14,173.92	9,400.00	222,400.00
09-5391-00-00	TRANSFER TO SPEC. REVENUE	120,000.00			120,000.00
09-5550-00-00	STREET EXPENDITURES	200,000.00			
09-5560-00-00	CEMETERY EXPENDITURES	25,000.00	23,050.00	2,112.80	15,000.00
09-5570-00-00	LIBRARY SPECIAL EXPENDITURE	50,000.00	10,492.86	128,784.50	10,000.00
09-5575-00-00	WATER EXPENDITURES	50,000.00	529,288.25	164,326.52	200,000.00
09-5580-00-00	SEWER EXPENDITURES	50,000.00	1,700.00		200,000.00
09-5600-00-00	LIBRARY CAPITAL EXPENDITURES	200,000.00			200,000.00
	Subtotal:	670,000.00	578,705.03	304,623.82	967,400.00
	Program number:	670,000.00	578,705.03	304,623.82	967,400.00
	Department number:	670,000.00	578,705.03	304,623.82	967,400.00
	Expenditure	670,000.00	578,705.03	304,623.82	967,400.00
	Fund number: 9 CONST/IMPACT FEES	485,000.00	463,137.71	137,609.63	750,900.00

Fund: 12 W.C.W.S.D. Period Ending: 9/2021

Dept:

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
12-0300-00-00	COLLECTION OF CURRENT TAXES	731,400.00-	739,855.05-	737,936.45-	740,500.00-
12-0315-00-00	COLLECTION OF DELINQUENT TAXES	1,000.00-	1,119.78-	2,361.83	1,000.00-
12-0320-00-00	INT. & PENALTY DELIQU TAXES	2,100.00-	6,236.30-	5,902.12-	5,025.00-
12-0325-00-00	MISC.	500.00-			500.00-
12-0330-00-00	BULK WATER CONTRACT	720,000.00-	720,000.00-	720,000.00-	720,000.00-
12-0380-00-00	INTEREST INCOME-G/F	3,000.00-	525.15-	5,882.71-	500.00-
12-0381-00-00	INTEREST INCOME-D/S	2,000.00-	215.77-	4,902.43-	200.00-
12-0382-00-00	INTEREST INCOME-CPF	500.00-	20.38-	534.39-	100.00-
12-0385-00-00	LAND RENTAL	18,000.00-	18,684.20-	19,532.88-	18,000.00-
12-3410-00-00	MISCELLANEOUS (DSF)	400.00-	508.16-	479.97-	500.00-
	Subtotal:	1,478,900.00-	1,487,164.79-	1,492,809.12-	1,486,325.00-
	Program number:	1,478,900.00-	1,487,164.79-	1,492,809.12-	1,486,325.00-
	Department number:	1,478,900.00-	1,487,164.79-	1,492,809.12-	1,486,325.00-
	Revenue	1,478,900.00-	1,487,164.79-	1,492,809.12-	1,486,325.00-
	Subtotal -----	1,478,900.00-	1,487,164.79-	1,492,809.12-	1,486,325.00-

Fund: 12 W.C.W.S.D. Period Ending: 9/2021

Dept: 1 ADMINISTRATION

Prog:

Account	Description	2020-2021 Approved Budget	2020-2021 YTD Actual	2019-2020 Actual	2021-2022 Approved Budget
12-5100-01-00	GENERAL MANAGER SALARY	21,000.00	21,000.00	21,000.00	21,000.00
12-5120-01-00	DISTRICT CONSLT ENGINEER	1,000.00			1,000.00
12-5130-01-00	DISTRICT COUNSEL	500.00			500.00
12-5140-01-00	DISTRICT AUDITOR	12,000.00	12,000.00	11,000.00	12,500.00
12-5165-01-00	RAW WATER PURCHASED	670,500.00	462,761.34	511,492.26	656,500.00
12-5171-01-00	TRUSTEE FEE (D/S)	1,500.00	4,000.00	1,500.00	4,000.00
12-5175-01-00	TAX ASSESSING FEE	12,300.00	11,824.00	11,695.00	13,000.00
12-5180-01-00	INSURANCE (BONDS)	9,000.00	18,768.00	7,533.50	19,000.00
12-5185-01-00	SUPPLIES OFFICE & EQUIP	200.00		625.28	500.00
12-5190-01-00	OTHER AUTHORIZED	15,000.00	14,308.85	1,390.85	15,000.00
12-5200-01-00	PAYMENT OF COUPONS	115,400.00	115,400.00	92,425.50	98,225.00
12-5210-01-00	PAYMENT OF BONDS	620,000.00	620,000.00		645,000.00
12-5301-01-00	CAPITAL EXPENDITURES (CPF)	45,000.00	10,483.75		36,000.00
12-5380-01-00	DEPRECIATION EXPENSE			278,406.00	
12-5900-01-00	REPAIR AND MAINTENANCE			22,362.23	
<b>Subtotal:</b>		<b>1,523,400.00</b>	<b>1,290,545.94</b>	<b>959,430.62</b>	<b>1,522,225.00</b>
<b>Program number:</b>		<b>1,523,400.00</b>	<b>1,290,545.94</b>	<b>959,430.62</b>	<b>1,522,225.00</b>
<b>Department number: ADMINISTRATION</b>		<b>1,523,400.00</b>	<b>1,290,545.94</b>	<b>959,430.62</b>	<b>1,522,225.00</b>
<b>Expenditure</b>	<b>Subtotal -----</b>	<b>1,523,400.00</b>	<b>1,290,545.94</b>	<b>959,430.62</b>	<b>1,522,225.00</b>
<b>Fund number: 12 W.C.W.S.D.</b>		<b>44,500.00</b>	<b>196,618.85-</b>	<b>533,378.50-</b>	<b>35,900.00</b>