



# THE CITY OF VAN ALSTYNE, TEXAS

## PROPOSED ANNUAL BUDGET

### FISCAL YEAR 2021 - 2022

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# BUDGET OVERVIEW



## ANNUAL BUDGET – FISCAL YEAR 2021 – 2022

This budget will raise more total property taxes than last year's budget by \$432,310 or 24.80% and of that amount, \$117,911 is tax revenue to be raised from new property added to the tax roll this year.

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

PRESENT:

ABSENT:

Tax Rates	FY 2019 – 2020	FY 2020 – 2021	FY 2021 – 2022
Property Tax Rate	0.584456/\$100 of value	0.584456/\$100 of value	0.563713/\$100 of value
No New Revenue (NNR) Rate	0.545146/\$100 of value	0.520813/\$100 of value	0.538666/\$100 of value
NNR M&O Tax Rate	0.441256/\$100 of value	0.395911/\$100 of value	0.448497/\$100 of value
Voter Approval Tax Rate	0.584457/\$100 of value	0.577463/\$100 of value	0.541103/\$100 of value
De Minimis Rate		0.769038/\$100 of value	0.637241/\$100 of value
Debt Rate (I&S)	0.103890/\$100 of value	0.124902/\$100 of value	0.090169/\$100 of value

The total amount of municipal debt obligation for the City of Van Alstyne is \$19,433,201. Of that amount \$245,363 is secured by property taxes, \$6,815,000 is secured by property taxes through the I&S rate and \$12,372,838 is supported by water and sewer revenues.



City of Van Alstyne 2021 Tax Rate M & O (Maintenance & Operations) I & S (Interest & Sinking)				
	Rate per \$100 value	Freeze Adjusted Taxable	Freeze Taxes	Total Taxes
<b>M&amp;O</b>				
2020 Rate	0.459554			
2021 No New Revenue Rate (formerly Effective Rate)	0.448497	410,895,135.00	229,627.98	2,072,480.33
2021 Voter Approval Rate (formerly Rollback Rate)	0.450934	410,895,135.00	229,627.98	2,082,493.85
2021 De Minimis Rate	0.547072	410,895,135.00	229,627.98	2,477,520.21
2021 Custom	0.473544	410,895,135.00	229,627.98	2,175,397.24
<b>I&amp;S</b>				
2020 Rate	0.124902			
2021 No New Revenue Rate (formerly Effective Rate)	0.090169	410,895,135.00	-	370,500.03
2021 Voter Approval Rate (formerly Rollback Rate)	0.090169	410,895,135.00	-	370,500.03
2021 De Minimis Rate	0.090169	410,895,135.00	-	370,500.03
2021 Custom	0.090169	410,895,135.00	-	370,500.03
<b>Total</b>				
2020 Rate	0.584456			
2021 No New Revenue Rate (formerly Effective Rate)	0.538666	410,895,135.00	229,627.98	2,442,980.37
2021 Voter Approval Rate (formerly Rollback Rate)	0.541103	410,895,135.00	229,627.98	2,452,993.88
2021 De Minimis Rate	0.637241	410,895,135.00	229,627.98	2,848,020.25
2021 Custom	0.563713	410,895,135.00	229,627.98	2,545,897.27

# City Manager's Budget Message



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## *Office of the City Manager – Administration*

Honorable Mayor and City Council  
City of Van Alstyne  
152 N. Main St.  
Van Alstyne, TX 75495

Honorable Mayor and Council Members:

On behalf of the City of Van Alstyne, I am pleased to submit for your review and adoption, the fiscal budget plan for FY 2021 - 2022.

This final budget has been prepared consistent with Council direction following input received during two budget workshop sessions and with further refinements prepared over the past several weeks for your consideration. Your city management team has worked hard and with the best interest of our community to deliver a quality budget. The budget as contained meets the goals and objectives of our community.

The budget proposal forecasts realistic growth projections, modest revenue and expenditure plans. The property tax rate proposed within represents a reduction in city-imposed taxing at a rate of \$0.563713/\$100 of value. This compares to the prior year taxing rate of \$0.584456/\$100 of value. The reduction in city-imposed tax rates represents the fourth year in a row the city has proposed budgets supported by property tax at or below the prior year's taxing levels.

The Final Budget reflects the following highlights:

- \* An increase of \$75,000 in Professional Services within the Administration Budget to fund consulting services for use in the creation of a City Charter.
- \* Staffing increases in emergency services (Police, Fire/EMS) reflective of growth trends and the importance of public safety.
- \* An increase to the Texas Municipal Retirement Systems contribution rate from 6.0% to 7.0%.
- \* Significant investment into city infrastructure to include water, wastewater, streets, wells, generators for emergency preparedness and remote monitoring systems.
- \* A reduction in base charges for water and wastewater services to our citizens and businesses.
- \* A proposed taxing rate of \$0.563713/\$100 of value.

City of Van Alstyne Annual Budget – Fiscal Year 2021 - 2022

## Budget Overview – All Funds

**General Fund Budget:** Income: \$7,005,545 Expenditures: \$6,875,777 Reserve: \$129,767

Revenues generated in this fund are representative of Property Tax, Sales Tax and Franchise Tax collections, Community Development Fees, Developer Annual Law Enforcement and Firefighting Services proportionality fees, Building Permits, Inspections, Court Fines, EMS Service fees, and Grant Revenue. Expenditures provide for the replacement of three police vehicles, purchasing five ballistic vests, improving the hardware/software system to record emergency radio traffic, the addition of two Police Officers, two Firefighter/EMT's, one Finance Clerk, one Customer Service Specialist and Municipal Events Coordinator as well as several enhancements to city parks.

**Enterprise Fund Budget:** Income: \$4,200,000 Expenditures: \$4,197,946 Reserves: \$2,053

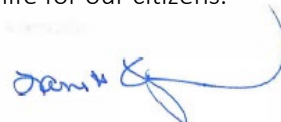
This fund represents revenue generated from the sale of water/wastewater and Solid Waste Collection Services. Income reflects an increase in the number of homes receiving service as a result of growth in our community. Wastewater expenditures include plant repairs, the addition of a SCADA system, the purchase of an excavator and two service vehicles. Smoke testing and line repairs have been included and one new maintenance worker will be added to the wastewater staff. Expenditures relating to water include the purchase and installation of approximately five hundred fifty new water meters to finalize the migration away from manually read meters, Nunnalee Ave water & wastewater line replacements (portions not in the Capital Improvement Plan) the addition of an Administrative Assistant, one Maintenance Worker and the proportional share of the Customer Service Specialist stationed at City Hall.

**Impact Fee Budget:** Income: \$1,310,500 Project Expenditures: \$1,349,832  
Use of Available Fund Balance: \$39,332

Revenue represents fees collected from developers as they impact the water and wastewater system in Van Alstyne by connection. The city projects two-hundred forty such connections will be made in fiscal year 2021 - 2022 (20 @ \$3,300; 100 @ \$4,000; 120 @ \$7,000). Expenditures will include Nunnalee Ave water line replacement, Hurricane Creek trunk line replacement, improvements to Water Well sites No. 3 and No. 6 and the purchase and installation of generators at Water Well sites No. 5 and No. 6 for emergency preparedness.

**Total City Budget:** Income: \$13,318,201 Expenditures: \$16,976,460  
Use of Available Fund Balance: \$4,044,610

The budget remains fully balanced, with resources allotted to support expenditures. Further, the budget sustains all services, supports growing infrastructure requirements, street repairs and fills the staffing requirements of a growing community while improving quality of life for our citizens.



Lane H. Jones – C.M.O.  
City Manager

# City Organization



Jim Atchison  
Mayor



Ryan Neal  
Place 1



Lee Thomas  
Place 4, Mayor Pro Tem



Marla Butler  
Place 2



Katrina Arsenault  
Place 5



Bruce Dawsey  
Place 3



Lane Jones  
City Manager



Jennifer Gould  
City Clerk



David Ritter  
City Attorney



Justin Johnson  
Director of Public Works



Tim Barnes  
Chief of Police



Vacant  
Controller



Judy Kimzey  
Library Director

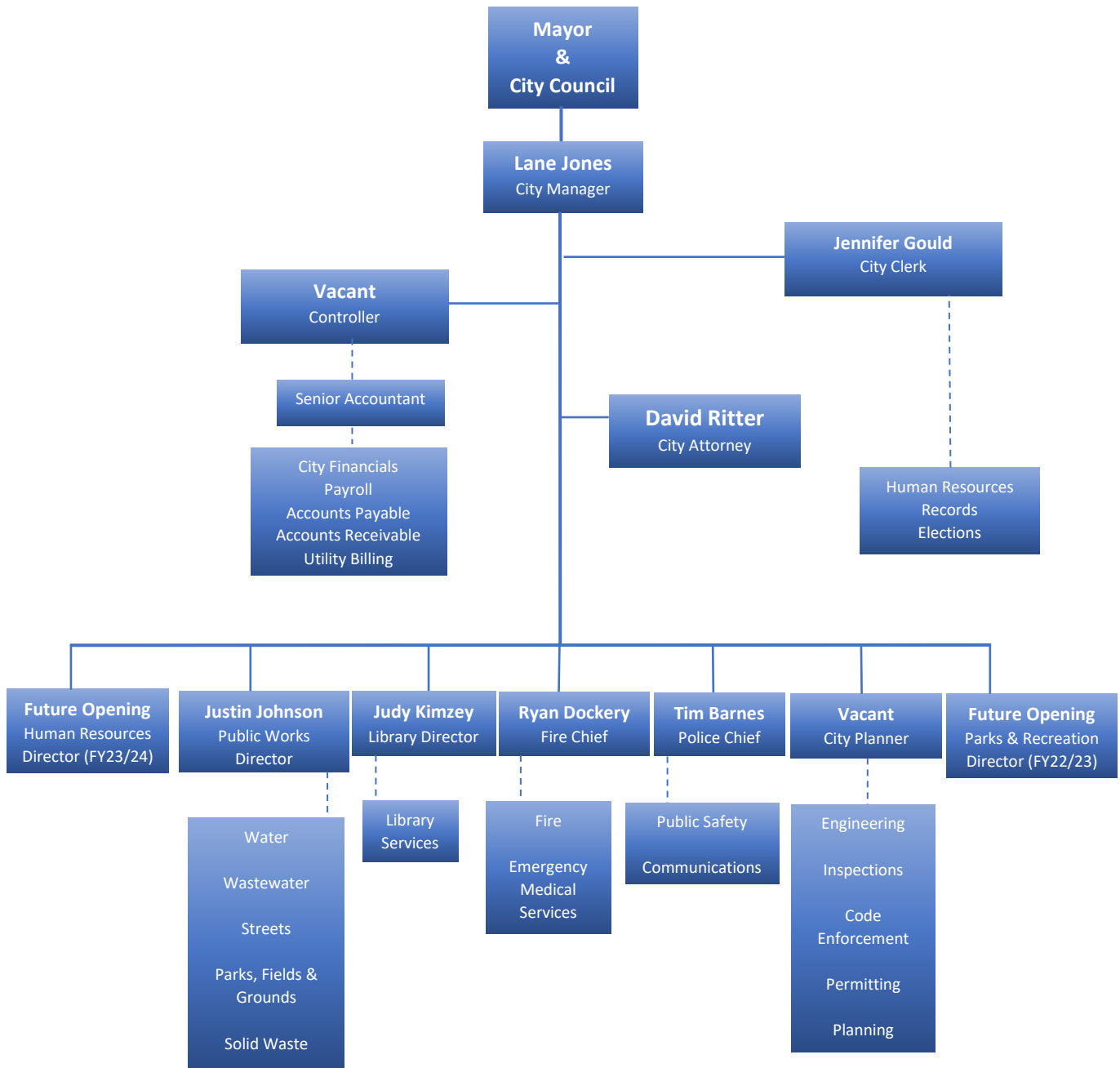


Vacant  
Planner



Ryan Dockery  
Fire Chief

# City Organization Chart



# VISION, MISSION, and PRINCIPLES

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## VISION

*Van Alstyne's Vision is to expand and prosper.*

- *Create a central downtown area that thrives with entertainment and brings the community together.*
- *Provide the city with green spaces connected by trails and attractive housing developments.*
- *Business and employment opportunities, and much more!*

## MISSION

*Recognizing its rich heritage, the Municipality will maximize opportunity for social and economic development while retaining the uniqueness of the community. Through responsible and professional leadership and while developing strategic partnerships with others, the Municipality will strive to improve as it grows providing enhanced services and quality of life programs that serve the residents of Van Alstyne, Texas.*

## PRINCIPLE

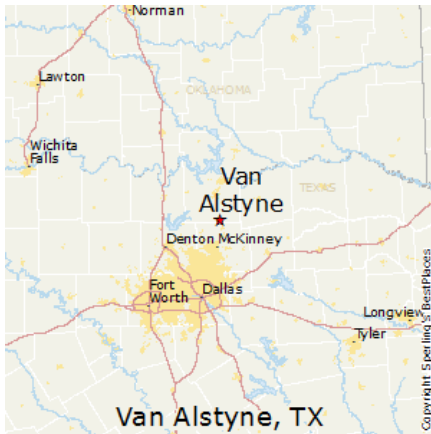
*Some of Van Alstyne's Smart Growth Principles include, but are not limited to:*

- *Creating a range of housing communities and choices.*
- *Foster distinctive, attractive communities, parks, and social areas with a strong sense of place and belonging.*
- *Make Development decisions predictable, fair, and cost effective.*

## OUR COMMUNITY – OUR COMMITMENT



# Community Profile



**County:** Grayson

**Location:** Van Alstyne is located 45 miles North of the Dallas/Fort Worth Metroplex on the fast-growing Highways 75 & 5 corridor — just 15 miles from both McKinney and Sherman.

**City Limits:** 4.74 mi<sup>2</sup>

**Form of Government:** Council/ Manager

**Number on Council:** 6

**Municipal Police:** 10

**Fire/ EMS:** 11

## History

The City of Van Alstyne, located on the southern border of Grayson County, was founded in 1873 when the railroads began their rapid expansion of the Houston and Texas Central Railway. The railroad bypassed the Town of Mantua that had been settled in 1854 just three miles to the Southwest. Most of Mantua's citizens and other area towns relocated to Van Alstyne along with businesses and churches.

The City of Van Alstyne was named in honor of Maria Van Alstyne, the widow of W. A. Van Alstyne, a major stockholder of the Houston and Texas Central Railway.

Van Alstyne was incorporated in 1890 with an estimated population of 740 citizens. The population has increased to 2,500 by 2000 and 3,100 by 2010. In 2021, Van Alstyne reached its highest population of 5,286 citizens.



## Growth

The City of Van Alstyne is rapidly growing. The area for inner-city limits expanded from 4.5 mi<sup>2</sup> to 4.74 mi<sup>2</sup> last year. However, at full build-out, Van Alstyne will expand out to approximately 70 square miles making it one of the larger cities in North Texas.

In 2021, several companies began and/or continued construction in Van Alstyne to expand and open several new Residential subdivisions, The Brooks Apartments Complex, and many commercial businesses such as United Ag & Turf. This major growth will promote an increase in population and employment opportunities for Fiscal Year 2022.

*Source: City of Van Alstyne // Van Alstyne Community Development Corporation*



# FUND OVERVIEW

# Fund Descriptions

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In Governmental Accounting, there are several types of government funds, each of which maintains a balance sheet. The City of Van Alstyne uses a General, Restricted, Debt Service, Capital Improvement, and Enterprise Fund.

## **General Fund**

The General Fund is the principal fund of the City. The General Fund is used to account for all resources not required to be accounted for in another fund. The General Fund accounts are for the normal operating activities of the City. This includes services and departments such as, Municipal Courts and Services, Public Safety, Administration, Fire/ EMS Services, Development & Planning, and general Government. The General Fund accounts are primarily funded by Property, Sales and Use, and Franchise Taxes. Revenues are recognized when measurable and available. Expenditures are recognized when the liability is incurred.

## **Restricted Funds**

Restricted Funds are used to track revenue from specific resources restricted for certain purposes. This includes Court Security & Technology, Park Dedication, Police Donations, Community Development, etc.

## **Debt Service Fund**

The Debt Service Fund is used to pay back any long-term debt issued in order to finance specific government projects. The principal and interest can be paid out of this fund.

## **Capital Improvement Funds**

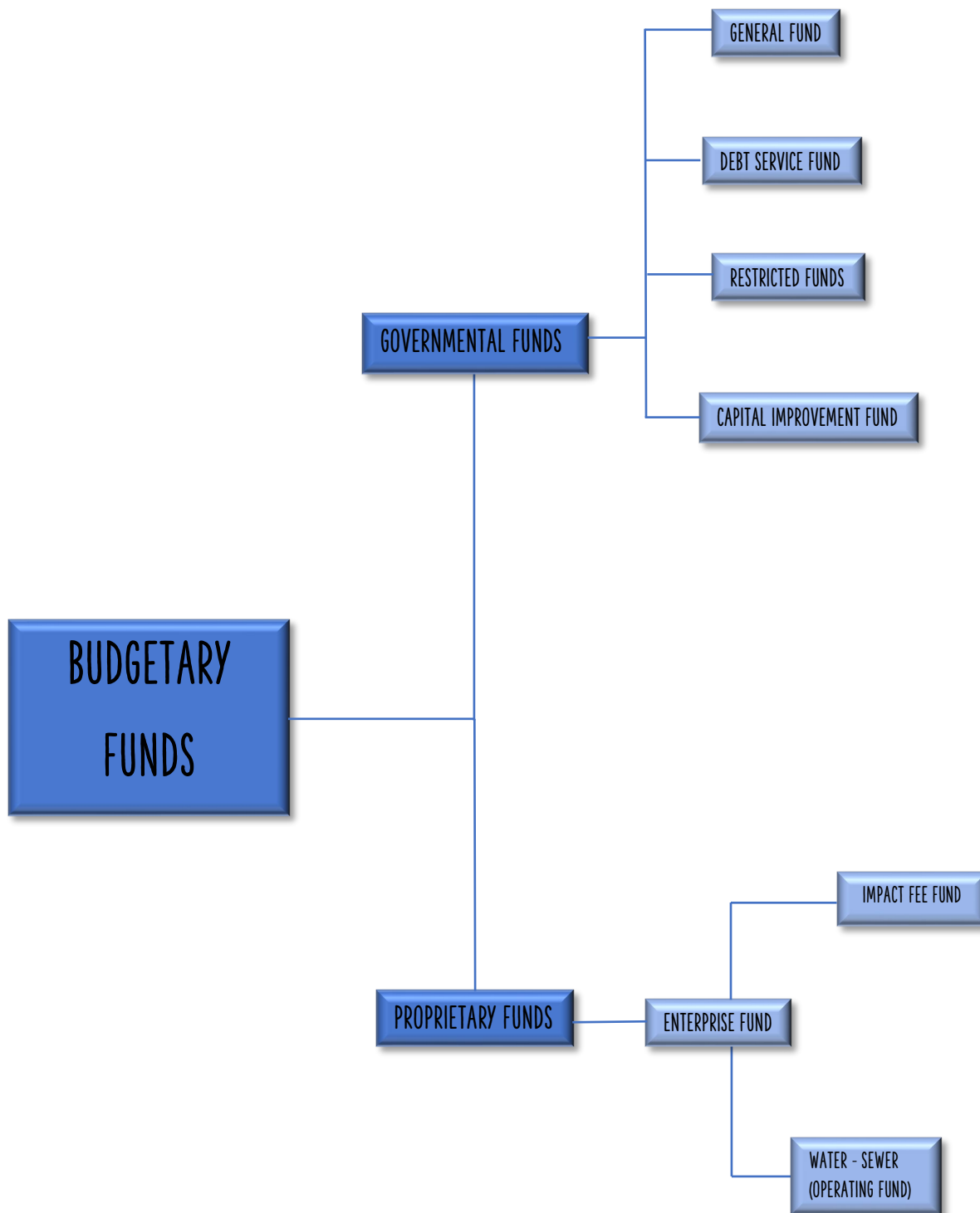
Capital Project Funds are utilized for the construction of major purchases, projects or facilities (such as new Government buildings, the purchase of new city vehicles, or large equipment, etc.)

## **Enterprise Fund**

An Enterprise Fund is used for services that the public receives such as water and sewer services. Revenues are recognized when earned and expenditures are recognized when incurred. This fund is used for the maintenance and operation of all city water and wastewater as well as payment of long-term debts related to water or wastewater.

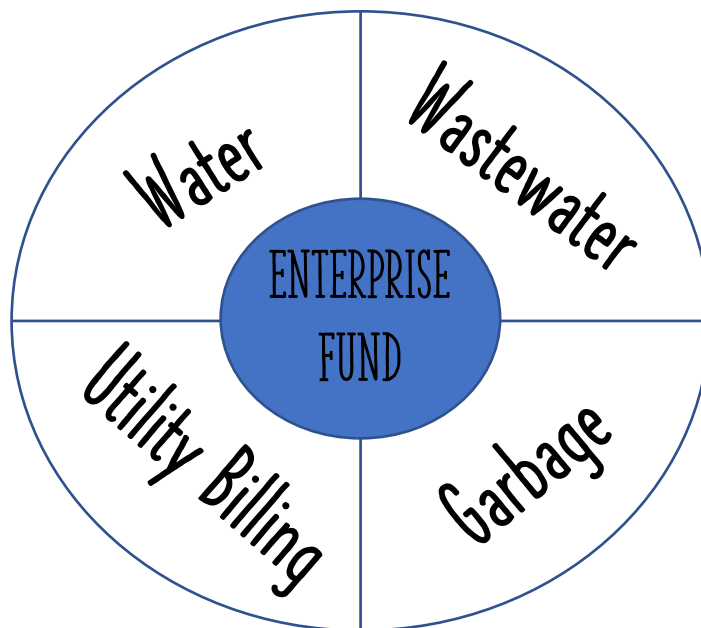
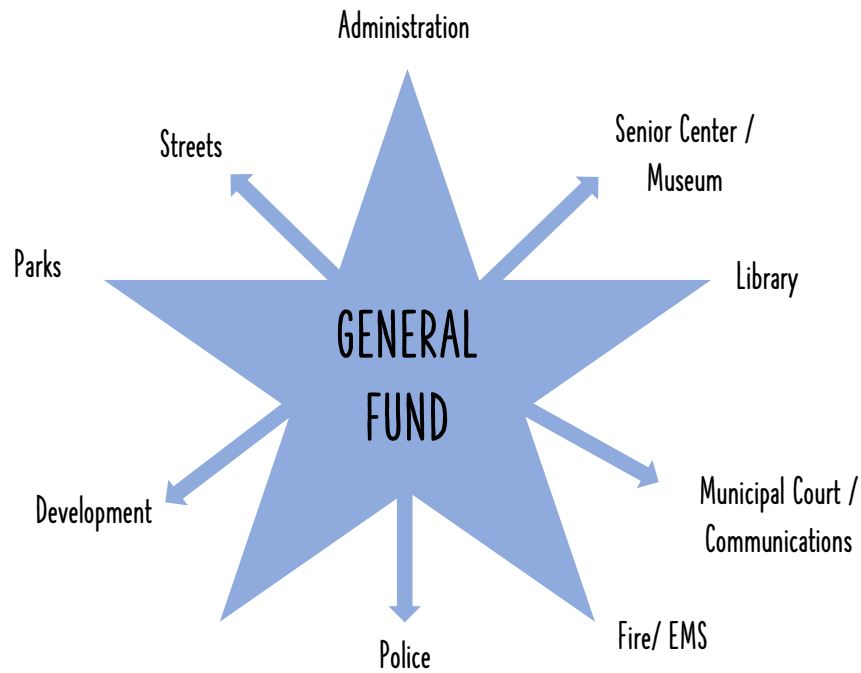
# Fund Structure

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# Fund Structure (cont'd)

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# 2021 - 2022 Budget Summary



	FY 2020 Final	FY 2021 Final	FY 2022 Proposed
<b>10 - General Fund</b>			
Revenue	\$6,664,528.40	\$5,603,581.20	\$7,005,545.13
Expense	(\$5,965,094.91)	(\$5,587,981.09)	(\$6,875,777.83)
Revenue over Expense	<u>\$699,433.49</u>	<u>\$15,600.11</u>	<u>\$129,767.30</u>
<b>15 - Sales Tax Streets Fund</b>			
Revenue	\$244,995.01	\$285,275.00	\$321,600.00
Expense	(\$124,396.30)	(\$238,000.00)	(\$150,000.00)
Revenue over Expense	<u>\$120,598.71</u>	<u>\$275.00</u>	<u>\$171,600.00</u>
<b>20 - Municipal Court Special Revenues</b>			
Revenue	\$16,838.66	\$19,840.00	\$19,140.00
Use of Available Fund Balance	\$0.00	\$0.00	* \$4,668.41
Expense	(\$7,909.66)	(\$16,240.00)	(\$23,808.41)
Revenue over Expense	<u>\$8,929.00</u>	<u>\$3,600.00</u>	<u>\$0.00</u>
<b>21 - Police Seizure</b>			
Revenue	\$2,713.40	\$40.00	\$40.00
Expense	(\$3,728.38)	\$0.00	\$0.00
Revenue over Expense	<u>(\$1,014.98)</u>	<u>\$40.00</u>	<u>\$40.00</u>
<b>40 - Debt Service</b>			
Revenue	\$341,119.61	\$483,002.97	\$377,876.08
Expense	(\$331,703.26)	(\$371,444.38)	(\$370,502.50)
Revenue over Expense	<u>\$9,416.35</u>	<u>\$111,558.59</u>	<u>\$7,373.58</u>
<b>50 - Capital Improvement</b>			
Revenue	\$54,813.71	\$53,000.00	\$83,500.00
Use of Available Fund Balance	\$0.00	* \$4,694,838.00	** \$4,005,278.13
Expense	(\$898,959.82)	(\$4,698,174.00)	(\$4,008,593.13)
Revenue over Expense	<u>(\$844,146.11)</u>	<u>\$49,664.00</u>	<u>\$80,185.00</u>
<b>60 - Enterprise Fund</b>			
Revenue	\$3,471,260.79	\$4,507,776.65	\$5,510,500.00
Use of Available Fund Balance	\$0.00	\$0.00	*** \$39,331.62
Expense	(\$3,552,989.45)	(\$4,363,623.03)	(\$5,547,778.56)
Revenue over Expense	<u>(\$81,728.66)</u>	<u>\$144,153.62</u>	<u>\$2,053.06</u>
<b>Grand Total</b>			
Revenue	\$10,833,677.15	\$10,938,725.82	\$13,318,201.21
Use of Available Fund Balance	\$0.00	\$4,694,838.00	\$4,044,609.75
Expense	(\$10,922,181.78)	(\$15,308,662.50)	(\$16,976,460.43)
Revenue over Expense	<u>(\$88,504.63)</u>	<u>\$324,901.32</u>	<u>\$386,350.53</u>

\*expenses supported by \$4,694,838.00 fund balance

\*expenses supported by \$4,668.41 fund balance  
 \*\* expenses supported by \$4,005,278.13 fund balance  
 \*\*\* expenses supported by \$39,331.62 in available Impact Fee fund balance

## CITY OF VAN ALSTYNE FUND BALANCE

GENERAL FUND	ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	BUDGET 2021-22
<b>BEGINNING FUND BALANCE</b>	<b>\$ 1,060,364</b>	<b>\$ 1,744,851</b>	<b>\$ 1,744,851</b>	<b>\$ 2,015,280</b>
<b>REVENUES</b>				
Property Tax	1,585,520	1,770,041	1,770,041	2,202,397
Sales Tax	1,225,011	1,193,200	1,403,200	1,607,110
Franchise Tax	249,429	195,000	230,000	250,000
License and Permits	392,885	294,267	537,110	511,500
Grants	992,499	59,664	267,052	4,614
Ambulance Services	598,222	564,007	544,007	681,107
Police Services	-	-	-	200,000
Municipal Revenue	479,768	680,000	450,000	550,000
Developer Construction	801,597	505,000	610,000	550,000
Fines and Forfeitures	832	1,260	1,030	150
Other Revenues	338,765	341,143	382,227	448,667
<b>TOTAL REVENUES</b>	<b>\$ 6,664,528</b>	<b>\$ 5,603,582</b>	<b>\$ 6,194,667</b>	<b>\$ 7,005,545</b>
<b>EXPENDITURES</b>				
General Government	(1,074,332)	(1,055,318)	(1,060,356)	(1,301,949)
Development	(867,077)	(728,790)	(708,703)	(1,064,279)
Police	(1,050,576)	(1,217,806)	(1,174,987)	(1,383,898)
Fire and Police	(809,056)	(1,058,311)	(1,059,496)	(1,263,910)
Communications	(238,512)	(264,454)	(264,801)	(392,462)
Library	(272,117)	(272,572)	(265,293)	(305,005)
Parks	(271,885)	(417,500)	(434,699)	(531,359)
Streets and Maintenance	(77,186)	(65,045)	(65,045)	(98,045)
Municipal Court	(282,558)	(374,874)	(378,246)	(260,063)
Debt Service	(106,912)	(106,912)	(106,912)	(106,912)
Capital Outlay	(914,884)	(26,400)	(408,700)	(167,895)
<b>TOTAL EXPENDITURES</b>	<b>\$ (5,965,095)</b>	<b>\$ (5,587,982)</b>	<b>\$ (5,924,238)</b>	<b>\$ (6,875,777)</b>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	699,433	15,600	270,429	128,768
Transfers in (out)	(14,946)	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>(14,946)</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	684,487	15,600	270,429	128,768
<b>ENDING FUND BALANCE</b>	<b>\$ 1,744,851</b>	<b>\$ 1,760,451</b>	<b>\$ 2,015,280</b>	<b>\$ 2,145,048</b>

<b>DEBT SERVICE FUND</b>	<b>ACTUAL 2019-20</b>	<b>BUDGET 2020-21</b>	<b>ESTIMATED 2020-21</b>	<b>BUDGET 2021-22</b>
<b>BEGINNING FUND</b>				
<b>BALANCE</b>	<b>\$ 430,657</b>	<b>\$ 415,109</b>	<b>\$ 415,109</b>	<b>\$ 526,668</b>
<b>REVENUES</b>				
Property Tax	339,925	481,303	481,303	376,276
Other Revenue	820	-	-	-
Investment Earnings	1738	1700	1700	1600
<b>TOTAL REVENUES</b>	<b>\$ 341,120</b>	<b>\$ 483,003</b>	<b>\$ 483,003</b>	<b>\$ 377,876</b>
<b>EXPENDITURES</b>				
Debt Service	(331,925)	(371,444)	(371,444)	(370,503)
<b>TOTAL EXPENDITURES</b>	<b>\$ (331,703)</b>	<b>\$ (371,444)</b>	<b>\$ (371,444)</b>	<b>\$ (370,503)</b>
Excess (Deficiency) of Revenues				
Over (Under) Expenditures	(1,045,028)	111,559	111,559	7,373
<b>OTHER FINANCING SOURCES</b>				
Proceeds from issuance of refunding	920,000	-	-	-
Proceeds from issuance of Bond Premium	109,480	-	-	-
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>1,029,480</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	(15,548)	111,559	111,559	7,373
<b>ENDING FUND BALANCE</b>	<b>\$ 415,109</b>	<b>\$ 526,668</b>	<b>\$ 526,668</b>	<b>\$ 534,041</b>

<b>CAPITAL PROJECTS FUND</b>	<b>ACTUAL 2019-20</b>	<b>BUDGET 2020-21</b>	<b>ESTIMATED 2020-21</b>	<b>BUDGET 2021-22</b>
<b>BEGINNING FUND</b>				
<b>BALANCE</b>	<b>\$ 1,447,148</b>	<b>\$ 5,204,270</b>	<b>\$ 5,204,270</b>	<b>\$ 4,761,580</b>
<b>REVENUES</b>				
Developer Service Fees	-	-	62,400	65,000
Donations	52,669			
Streets Escrow	-	-	316,870	-
Parks Dedication Revenue	-	50,000	50	-
Investment Earnings	2,145	3,000	23,100	18,500
<b>TOTAL REVENUES</b>	<b>\$ 54,814</b>	<b>\$ 53,000</b>	<b>\$ 402,420</b>	<b>\$ 83,500</b>

**EXPENDITURES**

Vehicles	(19,747)	-	-	-
Machinery and Equipment	(33,389)	(35,000)	(35,000)	-
Buildings and Improvements	(17,160)	-	-	-
Land and Improvements	(527,385)	-	-	-
Streets and Infrastructure	(243,937)	(4,644,838)	(789,560)	(3,855,278)
Other Revenue	(57,343)	(18,336)	(20,550)	-
<b>TOTAL EXPENDITURES</b>	<b>\$ (898,961)</b>	<b>\$ (4,698,174)</b>	<b>\$ (845,110)</b>	<b>\$ (3,855,278)</b>

Excess (Deficiency) of  
Revenues

Over (Under) Expenditures	(1,032,784)	(4,645,174)	(442,690)	(3,855,278)
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**OTHER FINANCING  
SOURCES**

Proceeds from issuance of Bonds Payable	4,655,000	-	-	-
Proceeds from issuance of Bond Premium	134,906	-	-	-
Transfers in (out)	-	-	-	(153,315)
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>4,789,906</b>	<b>-</b>	<b>-</b>	<b>(153,315)</b>

Net Change in Fund Balances	3,757,122	(4,645,174)	(442,690)	(3,925,093)
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<b>ENDING FUND BALANCE</b>	<b>\$ 5,207,270</b>	<b>\$ 559,096</b>	<b>\$ 4,761,580</b>	<b>\$ 836,487</b>
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**STREET SALES TAX  
FUND****BEGINNING FUND  
BALANCE**

ACTUAL 2019-20	BUDGET 2020-21	ESTIMATED 2020-21	BUDGET 2021-22
<b>\$ 46,941</b>	<b>\$ 167,538</b>	<b>\$ 167,538</b>	<b>\$ 167,538</b>

**REVENUES**

Sales Tax	244,444	238,000	285,000	320,750
Investment Earnings	551	275	900	850
<b>TOTAL REVENUES</b>	<b>\$ 244,995</b>	<b>\$ 238,275</b>	<b>\$ 285,900</b>	<b>\$ 321,600</b>

**EXPENDITURES**

Streets and Infrastructure	(124,396)	(238,000)	(285,900)	(150,000)
<b>TOTAL EXPENDITURES</b>	<b>\$ (124,396)</b>	<b>\$ (238,000)</b>	<b>\$ (285,900)</b>	<b>\$ (150,000)</b>

Excess (Deficiency) of  
Revenues

Over (Under) Expenditures	120,597	275	-	171,600
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Net Change in Fund Balances	120,597	275	-	171,600
<b>ENDING FUND BALANCE</b>	<b>\$ 167,538</b>	<b>\$ 167,813</b>	<b>\$ 167,538</b>	<b>\$ 339,413</b>

<b>ENTERPRISE FUNDS</b>	<b>ACTUAL 2019-20</b>	<b>BUDGET 2020-21</b>	<b>ESTIMATED 2020-21</b>	<b>BUDGET 2021-22</b>
<b>BEGINNING FUND BALANCE</b>	<b>\$ 10,411,209</b>	<b>\$ 12,120,835</b>	<b>\$ 12,120,835</b>	<b>\$ 11,815,517</b>
<b>REVENUES</b>				
Water	2,277,747	2,190,416	2,736,416	2,652,500
Sewer	1,620,391	1,902,585	2,169,586	2,319,320
Sanitation	271,839	291,975	327,650	322,680
Penalties and Fines	62,192	120,000	201,700	196,500
Other Revenues	207,252	2,800	134,725	19,500
<b>TOTAL REVENUES</b>	<b>\$ 4,439,421</b>	<b>\$ 4,507,777</b>	<b>\$ 5,570,077</b>	<b>\$ 5,510,500</b>

#### EXPENDITURES

Contractual Services	(586,783)	(617,828)	(592,437)	(761,119)
Depreciation and Amortization	(611,855)	(1,238,337)	(1,662,934)	(1,759,726)
Personnel Services	(281,918)	(509,356)	(507,202)	(757,282)
Maintenance and Repairs	(487,566)	(363,600)	(488,228)	(585,300)
Supplies	(41,825)	(35,400)	(55,832)	(94,020)
Utilities	(211,375)	(217,440)	(263,083)	(213,000)
Administrative	(523,419)	(505,662)	(50,834)	(27,500)
Impact Fee	-	(876,000)	(2,254,854)	(1,349,832)
<b>TOTAL EXPENDITURES</b>	<b>\$ (2,744,741)</b>	<b>\$ (4,363,623)</b>	<b>\$ (5,875,395)</b>	<b>\$ (5,547,779)</b>

Transfers in (out)	14,946	-		
<b>TOTAL OTHER FINANCING SOURCES</b>	<b>14,946</b>	<b>-</b>	<b>-</b>	<b>-</b>
Net Change in Fund Balances	1,709,626	144,154	(305,318)	(37,279)
<b>ENDING FUND BALANCE</b>	<b>\$ 12,120,835</b>	<b>\$ 12,264,989</b>	<b>\$ 11,815,517</b>	<b>\$ 11,778,238</b>



### **General Fund (10) Department Codes**

400 – Administration  
410 – Development Services  
411 – Library  
412 – Museum  
544 – EMS / Fire Department  
550 – Police Department  
551 – Communications  
552 – Municipal Court  
555 – Parks and Recreation  
561 – Senior Center  
580 – Streets

### **Enterprise Fund (60) Department Codes**

701 – Water  
705 – Wastewater  
706 – Water & Sewer Impact Fees

## CITY OF VAN ALSTYNE PERSONNEL SUMMARY

	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	INCREASE / (DECREASE)
<b>GENERAL FUND</b>					
<b>Administration</b>					
City Manager	1.0	1.0	1.0	1.0	-
City Clerk	1.0	1.0	1.0	1.0	-
Controller	1.0	1.0	1.0	1.0	-
Accountant	-	-	-	1.0	1.0
Finance Clerk	1.0	1.0	1.0	1.0	-
Municipal Events Specialist	-	-	-	1.0	1.0
	4.0	4.0	4.0	6.0	2.0
<b>Development</b>					
Planner	1.0	1.0	-	1.0	-
Permit Clerk	1.0	1.0	1.0	1.0	-
Code Compliance	-	1.0	1.0	1.0	-
Customer Service Specialist	-	-	-	1.0	1.0
	2.0	3.0	2.0	4.0	1.0
<b>Parks &amp; Streets</b>					
Parks Superintendent	-	-	1.0	1.0	-
Parks Maintenance I	2.0	3.0	2.0	3.0	1.0
	2.0	3.0	3.0	4.0	1.0
<b>Court &amp; Communications</b>					
Court Clerk	1.0	1.0	1.0	2.0	1.0
Dispatch Supervisor	1.0	1.0	1.0	1.0	-
Dispatcher	3.0	3.0	3.0	3.0	-
	5.0	5.0	5.0	6.0	1.0
<b>Police</b>					
Police Chief	1.0	1.0	1.0	1.0	-
Sergeant	2.0	2.0	2.0	2.0	-
School Resource Officer	1.0	1.0	1.0	1.0	-
Detective	1.0	1.0	1.0	1.0	-
Peace Officer	6.0	6.0	6.0	8.0	2.0
	11.0	11.0	11.0	13.0	2.0

	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL 2020-21	BUDGET 2021-22	INCREASE / (DECREASE)
<b>Fire/EMS</b>					
Fire Chief	1.0	1.0	1.0	1.0	-
Captain	-	-	-	3.0	3.0
Lieutenant	3.0	3.0	3.0	-	(3.0)
Driver/Engineer	-	-	-	3.0	3.0
Firefighter/ EMT	7.0	7.0	7.0	6.0	(1.0)
	11.0	11.0	11.0	13.0	2.0
<b>Library</b>					
Director	1.0	1.0	1.0	1.0	-
Assistant Director	-	-	-	1.0	1.0
Circulation/ Administrative Asst.	1.0	1.0	1.0	-	(1.0)
Technical Support/ Youth Services	-	-	-	1.0	1.0
Processing/ Youth Services	1.0	1.0	1.0	-	(1.0)
Processing/ General Services	0.5	0.5	0.5	0.5	-
Children's Services/ Front Desk	0.5	-	-	-	-
Circulation/ Children's Services	-	0.5	-	0.5	-
Circulation/ Adult Services	-	0.5	-	0.5	-
	4.0	4.5	3.5	4.5	-
<b>GENERAL FUND TOTAL</b>	<b>39.0</b>	<b>41.5</b>	<b>39.5</b>	<b>50.5</b>	<b>9.0</b>
<b>ENTERPRISE FUND</b>					
<b>Public Works</b>					
Director of Public Works & Field Operations	1.0	1.0	1.0	1.0	-
Water / Wastewater Superintendent	1.0	1.0	1.0	1.0	-
Customer Service Specialist	1.0	1.0	1.0	1.0	-
Public Works Administrative Asst.	-	-	-	1.0	1.0
Utility Maintenance I	3.0	5.0	5.0	7.0	2.0
Utility Maintenance II	1.0	1.0	1.0	-	(1.0)
	7.0	9.0	9.0	11.0	2.0
<b>ENTERPRISE FUND TOTAL</b>	<b>7.0</b>	<b>9.0</b>	<b>9.0</b>	<b>11.0</b>	<b>2.0</b>
<b>TOTAL EMPLOYEES- ALL FUNDS</b>	<b>45.0</b>	<b>49.0</b>	<b>47.0</b>	<b>61.5</b>	<b>11.0</b>



# GENERAL FUND

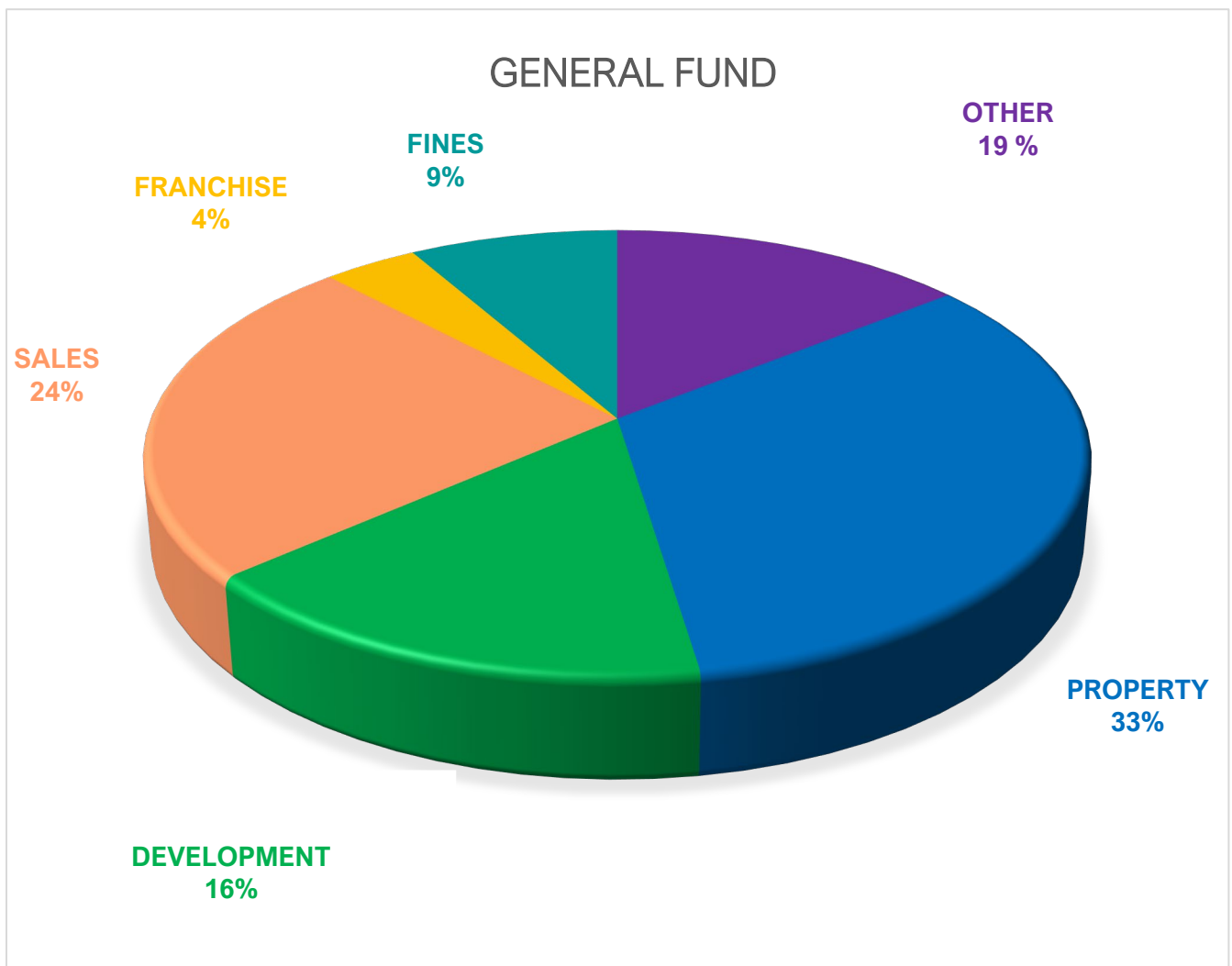
# General Fund Overview

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## **General Fund Revenue**

The main source of General Fund revenue is from Property Taxes and Sales Taxes. Other sources of revenue include franchise fees, licenses, permits, fines, and other fees. Revenue projections are estimated using historical data and utilizing the information provided from the State Comptroller.

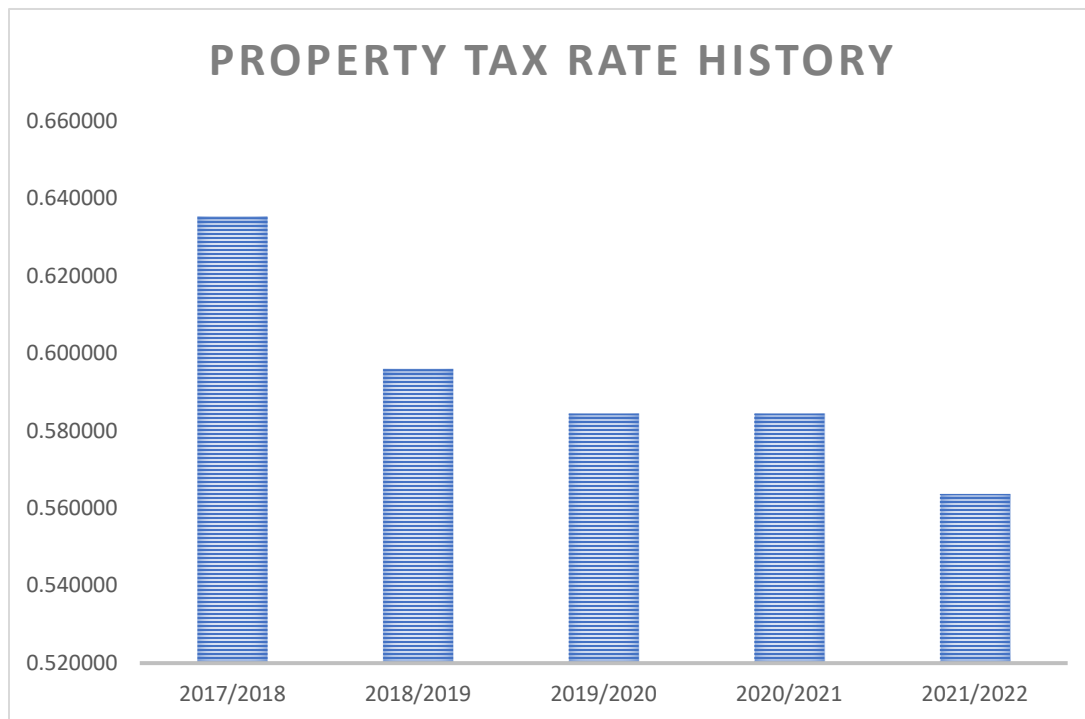
Property Taxes and Sales Taxes constitute 57% of the General Fund's revenue.



## ***Property Tax Rates***

Property Tax is collected by the county and distributed to the city. It is the main source of revenue for the City of Van Alstyne General Fund and accounts for 33% of General Fund Revenue. The property tax rate decreases to the rate of \$0.563713 for fiscal year 2021 – 2022.

<b>Tax Year</b>	<b>Tax Rate</b>
2021 – 2022	\$0.563713/ \$100 of value
2020 – 2021	\$0.584456/ \$100 of value
2019 – 2020	\$0.584456/ \$100 of value
2018 – 2019	\$0.595932/ \$100 of value
2017 – 2018	\$0.635138/ \$100 of value

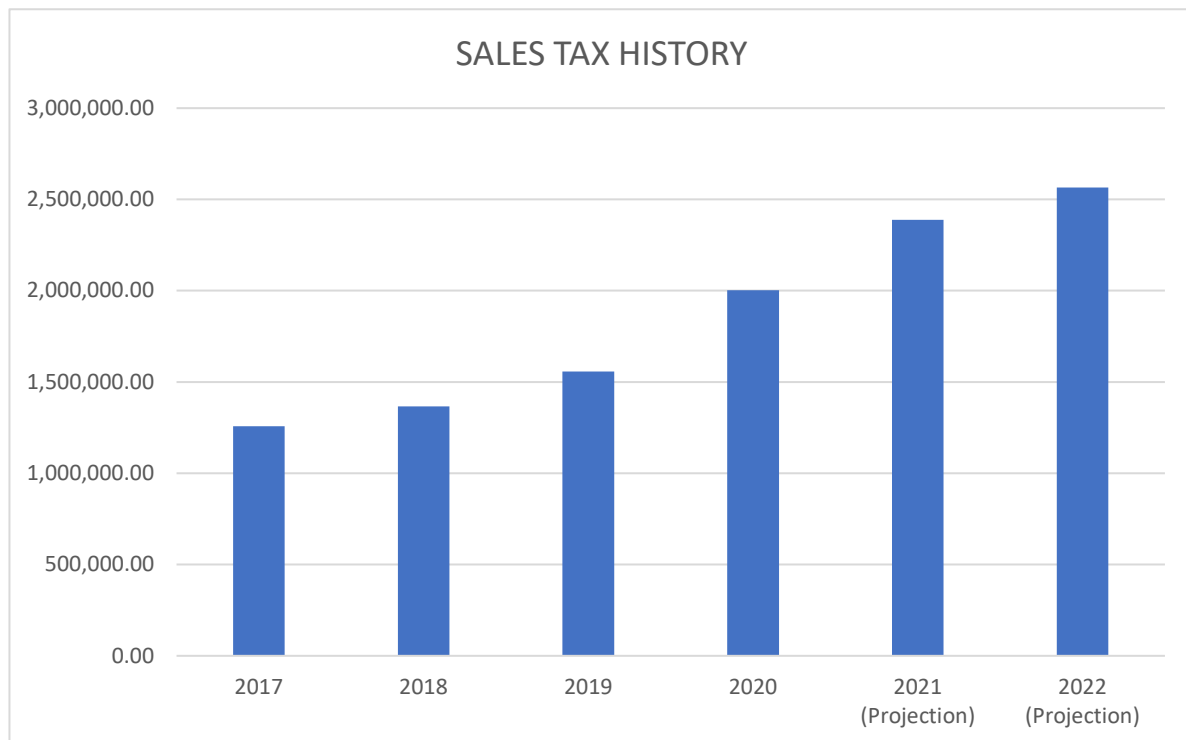


## Sales Tax

Sales Tax is another large revenue source for the City of Van Alstyne General Fund. This accounts for 24% of General Fund Revenue.

The Community Development Corporation and the Economic Development Corporation, along with the City's Street Maintenance Sales Tax Account each receive allocations of .125% of Sales Tax revenue monthly. The remaining revenue is allocated to the General fund for Property Tax Relief (.125%) and Regular Rate (.01%).

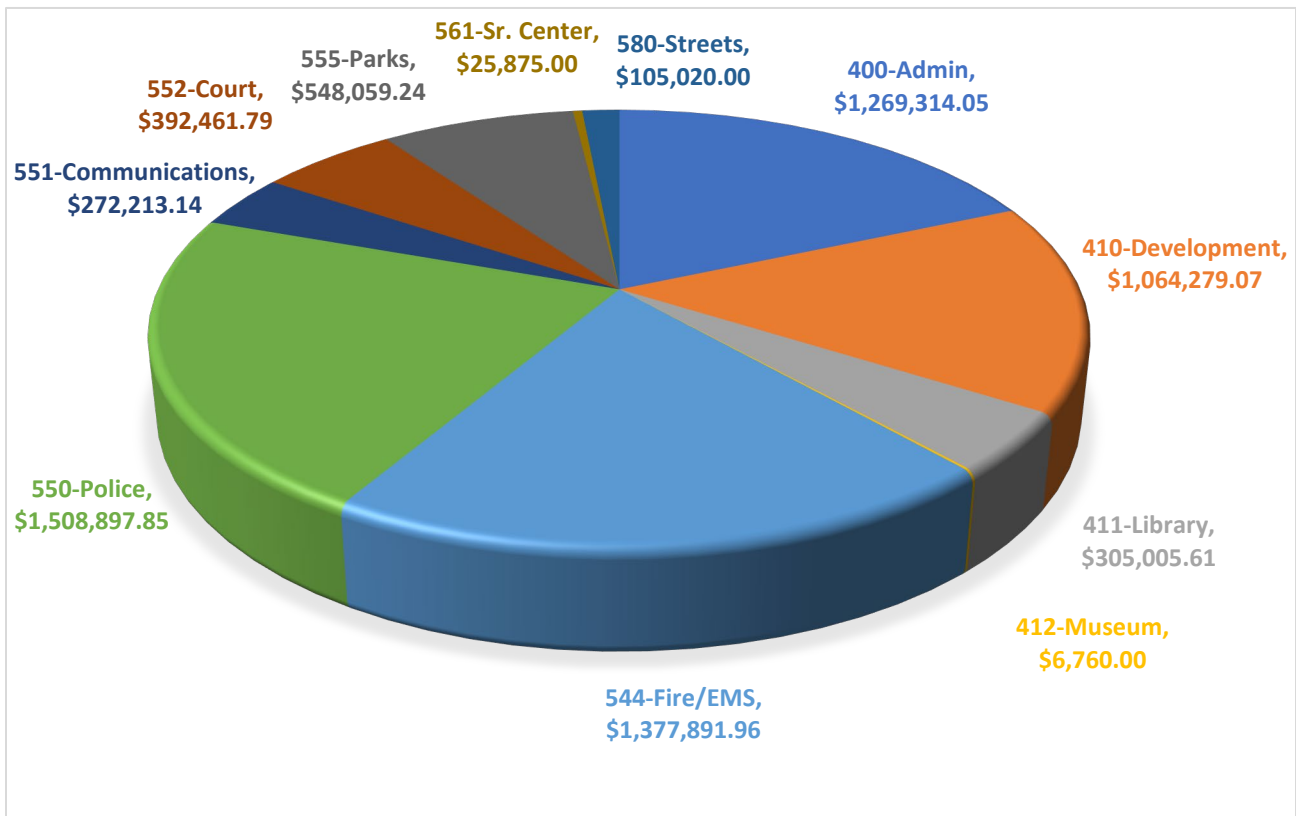
Due to city-wide development, more businesses are opening their doors in Van Alstyne. This progression exhibits a significant increase in sales tax revenue for the city.



## **General Fund Expenditures**

General Fund- 10

Department	Department Code	FY21-22 Proposed Budget
Administration	400	\$1,269,314.05
Development	410	\$1,064,279.07
Library	411	\$305,005.61
Museum	412	\$6,760.00
Fire/ EMS	544	\$1,377,891.96
Police	550	\$1,508,897.85
Communications	551	\$272,213.14
Municipal Court	552	\$392,461.79
Parks	555	\$548,059.24
Senior Center	561	\$25,875.00
Streets	580	\$105,020.00



## 2021 – 2022 General Fund (10) Budget- By Department

### 400 – ADMINISTRATION

#### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	400	5101	Property Tax Revenue - Current	1,557,557.78	1,743,087.18	1,743,087.18	2,175,397.24
10	400	5102	Property Tax Revenue - Delinquent	15,082.03	15,241.60	15,241.60	15,000.00
10	400	5103	Property Tax Penalty & Interest	12,880.09	11,711.97	11,711.97	12,000.00
10	400	5106	Intergovernmental Revenues	5,652.75	1,500.00	2,650.00	2,724.00
10	400	5206	Franchise Tax	249,428.72	195,000.00	230,000.00	250,000.00
10	400	5225	Sales Tax Revenue	1,222,221.06	1,190,000.00	1,400,000.00	1,603,750.00
10	400	5310	Mixed Drink Tax	2,790.34	3,200.00	3,200.00	3,360.00
10	400	5311	Community Development Service Fee	161,250.00	225,000.00	440,000.00	300,000.00
10	400	5499	Miscellaneous Revenue	40,651.26	32,750.00	6,250.00	4,550.00
10	400	5500	Grant Revenue	51,238.00	0.00	204,952.00	0.00
10	400	5501	Reimbursed Salaries	152,577.24	176,452.11	119,650.11	125,911.47
10	400	5530	Interest Income	4,671.91	4,500.00	6,600.00	6,000.00
<b>Total Revenues:</b>				<b>\$3,476,001.18</b>	<b>\$3,598,442.86</b>	<b>\$4,183,342.75</b>	<b>\$4,498,692.71</b>

## EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	400	6101	Salaries	523,780.29	551,655.04	551,655.04	598,034.95
10	400	6102	Salaries - Overtime	911.83	1,006.10	1,006.10	2,250.00
10	400	6114	Payroll Taxes	39,243.26	40,852.83	40,852.83	44,122.08
10	400	6121	Health Insurance	40,992.32	31,795.92	31,795.92	53,414.16
10	400	6125	TMRS Retirement	47,885.23	54,852.95	54,852.95	72,923.54
10	400	6127	Worker's Compensation	884.46	1,520.18	2,006.54	1,645.15
10	400	6130	TWC Settlement	900.66	0.00	0.00	0.00
10	400	6208	Office Supplies	2,397.59	5,000.00	3,000.00	5,000.00
10	400	6209	Other Supplies - Misc.	2,827.53	4,500.00	6,500.00	4,500.00
10	400	6212	Postage	3,735.17	4,400.00	4,400.00	4,000.00
10	400	6214	Equipment Lease	12,896.25	2,562.00	2,785.00	16,002.00
10	400	6215	Building Lease	35,400.00	42,000.00	42,000.00	42,000.00
10	400	6303	Maint. & Repair - Buildings	837.67	1,000.00	1,012.00	9,000.00
10	400	6703	Contract Services	42,425.24	36,338.36	36,338.36	127,495.80
10	400	6705	Mayor Expense	277.83	1,000.00	1,000.00	1,000.00
10	400	6706	Council Member's Expense	370.00	2,000.00	100.00	2,000.00
10	400	6710	Car Allowance	7,414.29	7,200.00	7,200.00	9,000.00
10	400	6711	Travel Expense	453.63	2,000.00	0.00	3,500.00
10	400	6715	Appraisal District Fees	35,698.12	36,982.23	36,982.23	40,929.37
10	400	6716	Election Expenses	0.00	5,500.00	4,070.00	6,000.00
10	400	6721	Education & Training	785.00	3,000.00	3,000.00	3,000.00
10	400	6722	Insurance - Property, Liability & Bonds	7,011.41	7,110.00	7,096.00	7,110.00
10	400	6724	Computer & Internet Expense	47,058.25	43,030.00	42,030.00	35,355.00
10	400	6731	Public Notices - Advertising	4,478.41	3,500.00	3,500.00	4,200.00
10	400	6753	Legal Expenses	133,395.94	100,000.00	100,000.00	125,000.00
10	400	6754	Accounting Expenses	21,606.03	15,000.00	15,000.00	15,000.00
10	400	6755	Audit Expense	21,369.44	15,000.00	13,690.00	16,500.00
10	400	6761	Dues & Publications	3,781.63	4,000.00	5,500.00	4,500.00
10	400	6780	Electricity	2,551.20	3,500.00	3,500.00	3,500.00
10	400	6783	Telephone	5,146.00	4,332.00	4,332.00	4,332.00
10	400	6911	Machinery & Equipment	0.00	0.00	0.00	3,000.00
10	400	6943	Misc Exp	11,909.93	5,000.00	7,500.00	5,000.00
<b>Total Expenses:</b>				<b>\$1,058,424.61</b>	<b>\$1,035,637.61</b>	<b>\$1,031,705.57</b>	<b>\$1,269,314.05</b>
<b>Total Revenues less Expenses:</b>				<b>\$2,417,576.57</b>	<b>\$2,562,805.25</b>	<b>\$2,793,270.81</b>	<b>\$3,229,378.65</b>

# FY 2022 Contract Services for Administration

	FY 2020	FY 2021	FY 2022
10-400-6703			
Climate Controlled Storage Unit for permanent records	2,159.00	-	-
Sales Tax Assurance	6,000.00	6,000.00	10,896.00
Mosquito Fogging		1,300.00	1,300.00
Tax Assessor Collector Certified Tax Roll	1,928.70	1,986.56	2,200.00
TCOG GIS - 911 Addressing	6,000.00	-	-
Texoma Fire Equipment - Fire Ext Inspection	169.50	200.00	200.00
Fireworks	9,000.00	9,000.00	12,000.00
Pest control	1,630.00	1,200.00	1,200.00
FSC Disclosure Services	3,500.00	3,500.00	3,500.00
Cobra Administration		880.00	600.00
FSA Administration	1,872.00	1,080.00	900.00
First Check ( <i>Employee background checks</i> )	192.00	192.00	200.00
HR Connect ( <i>HR/Insurance Website</i> )	1,500.00	1,500.00	1,500.00
Employee Drug Testing ( <i>new hire</i> )		30.00	30.00
CodeRed	1,469.80	1,469.80	1,469.80
Records Consultants, Inc	1,300.00	1,500.00	1,500.00
Records Destruction	1,258.20	1,500.00	1,500.00
Ord Codification		5,000.00	5,000.00
iCompass Agenda/Board & Commission/Public Information Act Management			8,500.00
Misc	10,260.44	-	-
Charter Commission Services			75,000.00
	48,239.64	36,338.36	127,495.80

# 2021 – 2022 General Fund (10) Budget- By Department

## 410 – DEVELOPMENT SERVICES

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	410	5119	NSF Fees	0.00	0.00	30.00	0.00
10	410	5312	Infrastructure Inspection Fees	546,261.52	200,000.00	110,000.00	210,000.00
10	410	5313	Building Permits	386,640.44	282,267.00	525,000.00	500,000.00
10	410	5314	Zoning Fees	5,814.27	10,000.00	10,000.00	10,000.00
10	410	5317	Miscellaneous Permits	430.00	2,000.00	2,000.00	1,500.00
10	410	5335	Development Fees	94,085.77	80,000.00	60,000.00	40,000.00
10	410	5501	Reimbursed Salaries	0.00	0.00	1,040.00	27,000.00
<b>Total Revenues:</b>				<b>\$1,033,232.00</b>	<b>\$574,267.00</b>	<b>\$708,070.00</b>	<b>\$788,500.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	410	6101	Salaries	0.00	166,570.40	76,500.00	242,720.00
10	410	6102	Salaries - Overtime	0.00	2,332.23	1,250.00	3,540.00
10	410	6114	Payroll Taxes	0.00	12,921.05	5,700.00	18,838.89
10	410	6121	Health Insurance	0.00	22,543.04	14,500.00	31,560.32
10	410	6125	TMRS Retirement	0.00	17,040.98	8,000.00	30,354.77
10	410	6127	Worker's Compensation	0.00	443.20	263.28	646.19
10	410	6130	TWC Settlement	0.00	2,000.00	2,040.00	2,000.00
10	410	6208	Office Supplies	0.00	750.00	2,000.00	500.00
10	410	6209	Other Supplies - Misc.	0.00	550.00	750.00	550.00
10	410	6210	Clothing Supplies	0.00	3,000.00	550.00	1,500.00
10	410	6216	Vehicle Supplies - Fuel	0.00	1,000.00	1,000.00	1,000.00
10	041	6301	Maint. & Repair - Vehicles	0.00	265,000.00	1,000.00	260,000.00
10	000	6700	Professional Services	576,800.00	211,413.60	280,000.00	380,000.00
10	410	6701	Building Inspection	287,889.13	6,000.00	300,000.00	24,594.00
10	410	6703	Contract Services	0.00	1,000.00	6,000.00	1,000.00
10	410	6708	Animal Control Services	0.00	100.00	1,000.00	100.00
10	410	6711	Travel Expense	0.00	10,000.00	0.00	10,000.00
10	410	6714	Demolition Expense	2,387.47	1,500.00	0.00	1,500.00
10	410	6721	Education & Training	0.00	1,500.00	1,500.00	200.00
10	410	6724	Computer & Internet Expense	0.00	500.00	500.00	0.00
10	410	6783	Telephone	0.00	625.00	2,000.00	0.00
10	410	6786	Returned Check Expense	0.00	2,000.00	1,040.00	1,244.00
10	410	6911	Machinery & Equipment	0.00	0.00	0.00	0.00
10	410	6914	Capitalized Items	0.00	0.00	0.00	3,000.00
10	410	6943	Misc Exp	0.00	0.00	110.00	46,431.00
<b>Total Expenses:</b>				<b>\$867,076.60</b>	<b>\$728,789.50</b>	<b>\$705,703.28</b>	<b>\$1,064,279.17</b>
<b>Total Revenues less Expenses:</b>				<b>\$166,155.40</b>	<b>(\$154,522.50)</b>	<b>\$2,366.72</b>	<b>(\$275,779.17)</b>

	FY 2020	FY 2021	FY 2022
10-410-6700			
Engineering (general services)	-	65,000.00	60,000.00
Engineering (inspection services)	-	200,000.00	200,000.00
	-	265,000.00	260,000.00

FY 2022 Contract Services for Development Services

	FY 2020	FY 2021	FY 2022
10-410-6703			
TCOG GIS - 911 Addressing	-	6,000.00	6,000.00
Permit Management Software	-	-	18,594.00
	-	6,000.00	24,594.00

# 2021 – 2022 General Fund (10) Budget- By Department

## 411 – LIBRARY

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	411	5499	Miscellaneous Revenue	5,419.89	3,000.00	1,700.00	4,150.00
10	411	5500	Grant Revenue	20,976.69	10,000.00	10,000.00	3,460.00
10	411	5602	Grayson County	2,280.00	2,280.00	2,280.00	2,280.00
10	411	5603	Library Fines	793.05	1,800.00	1,000.00	150.00
Total Revenues:				<b>\$29,469.63</b>	<b>\$26,540.00</b>	<b>\$14,980.00</b>	<b>\$10,040.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	411	6101	Salaries	131,472.66	167,902.56	113,041.02	184,773.60
10	411	6114	Payroll Taxes	9,630.21	12,844.55	8,324.01	14,135.18
10	411	6121	Health Insurance	20,278.71	22,043.52	15,785.28	22,043.52
10	411	6125	TMRS Retirement	11,491.44	13,459.29	11,313.60	15,576.42
10	411	6127	Worker's Compensation	678.96	957.02	671.45	1,065.18
10	411	6208	Office Supplies	575.27	600.00	210.84	600.00
10	411	6209	Activity Supplies	510.80	700.00	699.49	1,000.00
10	411	6210	Clothing Supplies	0.00	200.00	0.00	250.00
10	411	6213	Library Tech Fund Expenses	1,620.88	0.00	1,500.00	0.00
10	411	6214	Equipment Lease	1,321.74	1,350.00	899.28	1,400.00
10	411	6302	Maint. & Repair - Equipment	95.23	400.00	240.52	700.00
10	411	6303	Maint. & Repair - Buildings	9,634.63	3,750.00	(213.67)	24,200.00
10	411	6305	Maint. & Repair - Other	285.75	500.00	286.93	500.00
10	411	6703	Contract Services	1,922.90	2,065.00	1,855.89	5,881.71
10	411	6711	Travel Expense	56.87	1,600.00	81.54	3,200.00
10	411	6721	Education & Training	0.00	600.00	178.00	925.00
10	411	6722	Insurance - Property, Liability & Bonds	2,239.63	2,260.00	2,252.22	0.00
10	411	6724	Computer & Internet Expense	819.33	1,000.00	2,351.57	1,750.00
10	411	6751	Janitorial Supplies	1,800.00	3,120.00	1,641.64	2,760.00
10	411	6752	Advertising & Marketing	0.00	300.00	0.00	300.00
10	411	6761	Dues & Publications	298.99	430.00	363.99	525.00
10	411	6780	Electricity	5,329.22	4,500.00	2,859.06	4,500.00
10	411	6781	Gas - Natural	1,313.44	1,790.00	1,488.26	2,000.00
10	411	6783	Telephone	3,365.86	3,300.00	2,345.40	5,400.00
10	411	6786	Returned Check Expense	0.00	0.00	11.50	0.00
10	411	6801	Depreciation	39,501.04	0.00	0.00	0.00
10	411	6911	Machinery & Equipment	424.23	1,000.00	399.98	500.00
10	411	6912	Books, Tapes, etc. - Purchase	3,335.90	4,400.00	4,073.87	6,400.00
10	411	6913	Magazines & Papers - Purchase	348.40	150.00	101.54	60.00
10	411	6943	Miscellaneous Expense	2,899.64	1,350.00	957.33	1,100.00
10	411	6945	Grant Purchases	20,865.65	20,000.00	7,865.00	3,460.00
Total Expenses:				<b>\$272,117.38</b>	<b>\$272,571.93</b>	<b>\$265,293.43</b>	<b>\$305,005.61</b>
Total Revenues less Expenses:				<b>(\$242,647.75)</b>	<b>(\$246,031.93)</b>	<b>(\$245,313.43)</b>	<b>(\$294,965.61)</b>

FY 2022 Contract Services for Library

	FY 2020	FY 2021	FY 2022
10-411-6703			
New Employee drug screening	25.00	50.00	50.00
New Employee background check	14.00	-	28.00
Fire extinguisher inspection	35.00	101.00	101.00
Swank Moving Licensing	209.00	226.00	226.00
OPAC Snapshot Unbound			395.00
Book Systems/Atrium	795.00	795.00	795.00
Texshare	122.00	122.00	122.00
American Security Devices	297.00	296.89	296.89
TYSYS Credit Card Srvs			200.00
Office 365	68.04	-	
Offsite backup	100.00	-	
Envisionware			3,667.82
Miscellaneous	400.00	474.11	
	2,065.04	2,065.00	5,881.71

# 2021 – 2022 General Fund (10) Budget- By Department

## 412 - MUSEUM

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	412	6303	Maint. & Repair - Buildings	0.00	250.00	\$850.00	5,250.00
10	412	6703	Contract Services	14.00	50.00	\$50.00	50.00
10	412	6722	Insurance - Property, Liability & Bonds	350.56	360.00	\$360.00	360.00
10	412	6780	Electricity	417.97	350.00	\$350.00	350.00
10	412	6781	Gas - Natural	830.12	750.00	\$820.00	750.00
Total Expenses:				\$1,612.65	\$1,760.00	\$2,430.00	\$6,760.00
Total Revenues less Expenses:				(\$1,612.65)	(\$1,760.00)	(\$2,430.00)	(\$6,760.00)

### FY 2022 Contract Services for Museum

	FY 2020	FY 2021	FY 2022
10-412-6703			
Texoma Fire Equipment - Fire Ext Inspection	50.00	50.00	50.00
	50.00	50.00	50.00

# 2021 – 2022 General Fund (10) Budget- By Department

## 544 – EMS / FIRE

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	544	5119	NSF Fees	30.00	0.00	0.00	0.00
10	544	5127	Mantua Firefighting Annual Compensation	0.00	0.00	0.00	150,000.00
10	544	5499	Miscellaneous Revenue	6,439.49	7,600.00	1,000.00	5,500.00
10	544	5500	Grant Revenue	208,939.34	0.00	10,000.00	0.00
10	544	5602	Grayson County	144,006.96	144,006.96	144,006.96	144,006.96
10	544	5604	Gunter	20,440.00	25,000.00	30,000.00	25,000.00
10	544	5605	Howe	25,000.00	25,000.00	0.00	0.00
10	544	5606	Ins/Private Payments	407,695.53	370,000.00	370,000.00	361,000.00
10	544	5609	Fire Recovery Revenue	1,080.00	0.00	1,051.84	1,100.00
10	544	5800	Transfers in	0.00	0.00	0.00	13,870.00
Total Revenues:				<b>\$813,716.32</b>	<b>\$571,606.96</b>	<b>\$556,058.80</b>	<b>\$700,476.96</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	544	6101	Salaries	458,286.56	605,856.59	605,856.59	750,677.24
10	544	6102	Salaries - Overtime	54,092.95	85,923.75	85,923.75	78,007.86
10	544	6114	Payroll Taxes	39,253.54	52,921.20	52,921.20	63,394.41
10	544	6121	Health Insurance	56,334.68	67,848.38	67,848.38	90,975.96
10	544	6125	TMRS Retirement	50,767.25	69,795.32	69,795.32	107,219.78
10	544	6127	Worker's Compensation	18,460.71	22,412.78	16,795.64	28,680.66
10	544	6130	TWC Settlement	299.04	0.00	0.00	0.00
10	544	6207	Small Tools & Equipment (NOT ASSETS)	1,895.42	3,600.00	3,801.00	6,800.00
10	544	6209	Other Supplies - Misc.	1,987.90	1,685.00	1,484.00	1,700.00
10	544	6210	Clothing Supplies	6,797.52	7,000.00	7,000.00	7,000.00
10	544	6216	Vehicle Supplies - Fuel	13,200.21	16,000.00	16,000.00	17,000.00
10	544	6217	Vehicle Supplies - Other	21.00	105.00	105.00	105.00
10	544	6218	Pharmaceutical Supplies	5,670.71	7,200.00	7,200.00	6,500.00
10	544	6219	Non-Pharmaceutical Supplies	9,759.48	13,585.00	13,585.00	12,500.00
10	544	6220	Medical Gasses	898.11	1,100.00	1,100.00	750.00
10	544	6301	Maint. & Repair - Vehicles	31,528.65	31,000.00	31,000.00	21,500.00
10	544	6302	Maint. & Repair - Equipment	4,866.59	6,400.00	6,400.00	7,410.00
10	544	6303	Maint. & Repair - Buildings	185.86	3,415.00	3,415.00	3,600.00
10	544	6703	Contract Services	15,035.43	18,688.04	18,688.04	13,979.00
10	544	6711	Travel Expense	0.00	320.00	0.00	0.00
10	544	6721	Education & Training	1,186.83	2,180.00	2,180.00	7,060.00
10	544	6731	Public Notices - Advertising	24,890.43	24,900.00	24,900.00	24,900.00
10	544	6753	Legal Expenses	650.67	650.00	920.00	750.00
10	544	6761	Dues & Publications	2,161.47	3,223.34	3,223.34	3,899.86
10	544	6780	Electricity	4,906.98	5,600.00	5,600.00	4,000.00
10	544	6781	Gas - Natural	1,207.79	2,450.00	2,450.00	1,000.00

10	544	6783	Telephone	4,625.66	4,452.00	4,452.00	4,500.00
10	544	6786	Returned Check Expense	85.00	0.00	0.00	0.00
10	544	6790	Interest Expense	15,320.14	8,627.88	12,213.87	8,627.88
10	544	6910	Loan Payment - Principal	91,592.05	98,284.31	94,698.32	98,284.31
10	544	6914	Capitalized Items	9,095.08	0.00	113,500.00	0.00
10	544	6941	Other Capital Expenditures	199,479.12	10,200.00	10,200.00	7,070.00
10	544	6943	Misc Expense	0.00	0.00	50.00	0.00
10	544	6945	Grant Expense	0.00	0.00	6,801.25	0.00

<b>Total Expenses:</b>	<b>\$1,124,542.83</b>	<b>\$1,175,423.28</b>	<b>\$1,290,107.69</b>	<b>\$1,377,891.96</b>
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<b>Total Revenues less Expenses:</b>	<b>(\$310,826.51)</b>	<b>(\$603,816.62)</b>	<b>(\$734,048.89)</b>	<b>(\$677,415.00)</b>
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FY 2022 Contract Services for EMS/Fire

	FY 2020	FY 2021	FY 2022
10-544-6703			
ESO	6,288.00	6,288.00	
Emergency Reporting	2,015.00	2,015.00	2,015.00
Office 365	776.84	1,106.84	1,110.00
Texoma Fire Equipment - Fire Ext Inspection	325.00	325.00	325.00
First Check - Background Ver ( <i>New Hire</i> )	108.00	108.00	80.00
Cascade System	915.00	915.00	915.00
Hose testing/Pump Testing	1,800.00	1,800.00	2,293.00
ladder testing	200.00	200.00	216.00
hydrostatic testing	250.00	-	
InfoRad	120.00	123.00	125.00
Questcare	5,000.00	5,000.00	6,000.00
Employee Drug Testing ( <i>New Hire</i> )	253.00	277.20	300.00
Sharps container disposal	-	230.00	300.00
ECO Lab	-	300.00	300.00
	18,050.84	18,688.04	13,979.00

# 2021 – 2022 General Fund (10) Budget- By Department

## 550 – POLICE

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	550	5128	Mantua Law Enforcement Annual Compensation	0.00	0.00	0.00	200,000.00
10	550	5313	Golf Cart Permits	0.00	0.00	110.00	0.00
10	550	5499	Miscellaneous Revenue	5,749.62	2,000.00	550.00	2,500.00
10	550	5500	Grant Revenue	52,208.60	38,563.60	41,000.00	0.00
10	550	5501	Reimbursed Salaries	84,528.30	85,372.78	85,372.78	89,048.46
10	550	5530	Interest Income	9.00	8.00	8.00	8.00
10	550	5555	Insurance Proceeds	0.00	0.00	34,074.00	0.00
10	550	5800	Transfers In	0.00	0.00	0.00	139,445.00
10	550	5804	Donations	355.00	0.00	0.00	0.00
10	550	5906	LEOSE Revenue	1,154.07	1,100.00	1,100.00	1,154.00
<b>Total Revenues:</b>				<b>\$144,004.59</b>	<b>\$127,044.38</b>	<b>\$162,214.78</b>	<b>\$432,155.46</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	550	6101	Salaries	665,412.14	715,923.08	\$715,923.08	863,163.88
10	550	6102	Salaries - Overtime	13,044.74	38,720.88	\$35,220.88	38,945.52
10	550	6114	Payroll Taxes	48,604.77	57,730.26	\$57,730.26	69,011.37
10	550	6121	Health Insurance	83,999.24	85,328.70	\$85,328.70	101,056.16
10	550	6125	TMRS Retirement	67,066.18	76,154.92	\$76,154.92	112,026.84
10	550	6127	Worker's Compensation	14,580.49	21,290.29	\$16,788.47	27,279.33
10	550	6130	TWC Settlement	0.00	0.00	\$487.40	0.00
10	550	6209	Other Supplies - Misc.	4,715.31	5,500.00	\$5,500.00	5,500.00
10	550	6210	Clothing Supplies	8,292.83	7,000.00	\$7,000.00	7,900.00
10	550	6211	Evidential Lab Expenses	2,866.04	2,500.00	\$2,500.00	2,500.00
10	550	6214	Equipment Lease	0.00	34,795.89	\$34,795.89	39,035.00
10	550	6216	Vehicle Supplies - Fuel	22,558.59	28,500.00	\$28,500.00	29,000.00
10	550	6301	Maint. & Repair - Vehicles	11,368.05	11,000.00	\$11,000.00	11,000.00
10	550	6302	Maint. & Repair - Equipment	1,937.05	2,000.00	\$2,000.00	2,200.00
10	550	6303	Maint. & Repair - Buildings	1,553.72	2,000.00	\$2,000.00	2,400.00
10	550	6703	Contract Services	11,813.60	4,544.00	\$8,044.00	12,295.76
10	550	6711	Travel Expense	446.93	2,700.00	\$2,700.00	3,500.00
10	550	6721	Education & Training	1,480.00	2,200.00	\$2,200.00	3,500.00
10	550	6722	Insurance - Property, Liability & Bonds	14,723.93	14,800.00	\$14,800.00	14,800.00
10	550	6761	Dues & Publications	445.00	440.00	\$485.00	485.00
10	550	6780	Electricity	4,630.63	6,000.00	\$6,000.00	5,500.00
10	550	6781	Gas - Natural	609.20	650.00	\$650.00	700.00
10	550	6783	Telephone	9,419.46	5,364.00	\$10,675.56	6,500.00
10	550	6911	Machinery & Equipment	6,677.57	8,000.00	\$8,000.00	24,445.00
10	550	6914	Capitalized Items	177,354.01	45,000.00	\$80,000.00	125,000.00

10	550	6943	Misc Exp	3,922.05	0.00	\$839.19	0.00
10	550	6945	Grant Expense	50,333.60	38,563.60	\$38,563.60	0.00
10	550	6950	LEOSE Expense	75.00	1,100.00	\$1,100.00	1,154.00
<b>Total Expenses:</b>				<b>\$1,227,930.13</b>	<b>\$1,217,805.62</b>	<b>\$1,254,986.95</b>	<b>\$1,508,897.85</b>
<b>Total Revenues less</b>							
<b>Expenses:</b>				<b>(\$1,083,925.54)</b>	<b>(\$1,090,761.23)</b>	<b>(\$1,092,772.17)</b>	<b>(\$1,076,742.40)</b>

FY 2022 Contract Services for Police

	FY 2020	FY 2021	FY 2022
10-550-6703			
L3 - Server, vehicles, disc publisher	4,872.50	-	-
Wellness			400.00
IACPNET	275.00	275.00	275.00
psychological evaluation	500.00	475.00	475.00
RMS - Support Agreement	3,600.00	-	5,784.00
Texoma Fire Equipment	250.00	250.00	250.00
TCLEDDS	330.00	330.00	330.00
Domain Hosting	-	80.00	80.00
Physical & Drug Screens	500.00	400.00	400.00
Copy Net	1,200.00	1,000.00	1,000.00
ID Cards	100.00	100.00	100.00
Secure PTT Voice	-	-	767.76
Office 365	1,322.15	1,000.00	1,400.00
Evertel	-	384.00	684.00
Law Enforcement Best Practice Recognition Program Annual Fee	-	250.00	350.00
	12,949.65	4,544.00	12,295.76

# 2021 – 2022 General Fund (10) Budget- By Department

## 551 - COMMUNICATIONS

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	551	6101	Salaries	156,023.08	170,143.04	170,143.04	174,768.53
10	551	6102	Salaries - Overtime	10,409.82	14,566.50	14,566.50	15,003.00
10	551	6114	Payroll Taxes	11,804.84	14,130.28	14,130.28	14,517.52
10	551	6121	Health Insurance	25,558.52	27,004.08	27,004.08	27,292.32
10	551	6125	TMRS Retirement	16,374.43	18,635.77	18,635.77	23,383.55
10	551	6127	Worker's Compensation	588.48	484.68	484.68	497.96
10	551	6209	Other Supplies - Misc.	79.42	400.00	400.00	400.00
10	551	6302	Maint. & Repair - Equipment	427.49	650.00	650.00	600.00
10	551	6703	Contract Services	14,424.28	15,140.00	15,140.00	15,332.00
10	551	6711	Travel Expense	0.00	300.00	300.00	600.00
10	551	6721	Education & Training	430.00	500.00	500.00	500.00
10	551	6783	Telephone	1,763.36	1,800.00	2,146.25	1,800.00
10	551	6911	Machinery & Equipment	627.93	700.00	700.00	700.00
10	551	6914	Capitalized Items	0.00	0.00	0.00	12,150.26
Total Expenses:				\$238,511.65	\$264,454.35	\$264,800.60	\$272,213.14
Total Revenues less Expenses:				(\$238,511.65)	(\$264,454.35)	(\$264,800.60)	(\$272,213.14)

### FY 2022 Contract Services for Communications

	FY 2020	FY 2021	FY 2022
10-551-6703			
psychological evaluation	325.00	300.00	300.00
Physical & Drug Screens	250.00	200.00	200.00
Stolz Telecom	9,000.00	9,000.00	9,000.00
Generator service agreement & maintenance	125.00	125.00	125.00
Weather Siren Maintenance	3,600.00	3,600.00	3,600.00
Copy Net	1,000.00	1,000.00	1,000.00
EPTT Dispatch Console	360.00	360.00	360.00
Office 365	612.36	480.00	672.00
ID Cards	75.00	75.00	75.00
	15,347.36	15,140.00	15,332.00

## 2021 – 2022 General Fund (10) Budget- By Department

### 552 – MUNICIPAL COURT

#### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	552	5110	Court Fines	479,707.76	680,000.00	450,000.00	550,000.00
10	552	5499	Miscellaneous Revenue	60.00	0.00	0.00	0.00
10	552	5800	Transfers In	479,767.76	0.00	0.00	550,000.00
<b>Total Revenues:</b>				<b>\$479,767.76</b>	<b>\$680,000.00</b>	<b>\$450,000.00</b>	<b>\$550,000.00</b>

#### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	552	6101	Salaries	46,349.59	48,883.04	48,883.04	80,009.02
10	552	6102	Salaries - Overtime	2,180.82	1,618.50	1,618.50	1,667.25
10	552	6114	Payroll Taxes	3,178.90	3,863.37	3,863.37	6,248.23
10	552	6121	Health Insurance	7,832.59	7,610.40	7,610.40	18,543.84
10	552	6125	TMRS Retirement	4,801.98	5,095.22	5,095.22	10,265.05
10	552	6127	Worker's Compensation	298.39	132.52	315.21	230.39
10	552	6209	Other Supplies - Misc.	1,800.00	1,500.00	1,500.00	1,500.00
10	552	6210	Clothing Supplies	150.00	100.00	100.00	0.00
10	552	6703	Contract Services	20,518.62	21,521.00	22,500.00	22,348.00
10	552	6711	Travel Expense	750.00	750.00	750.00	800.00
10	552	6712	City Prosecutor Expense	6,500.00	5,400.00	5,400.00	5,400.00
10	552	6717	State Court Cost	235,973.76	250,000.00	250,000.00	220,000.00
10	552	6719	Court Security Expense	6,000.00	7,000.00	9,810.00	6,300.00
10	552	6720	Credit Card Discount	6,500.00	6,000.00	1,500.00	5,500.00
10	552	6721	Education & Training	800.00	800.00	800.00	800.00
10	552	6725	Municipal Court Jury Fund	0.00	100.00	200.00	100.00
10	552	6726	Municipal Court Truancy Prevention & Diversion Fund	0.00	5,000.00	9,400.00	5,000.00
10	552	6786	Returned Check Expense	144.00	0.00	0.00	0.00
10	552	6787	Municipal Crt Tech Fund Exp	7,468.79	7,500.00	8,400.00	7,500.00
10	552	6792	Collections Fee	248.04	2,000.00	500.00	0.00
10	552	6911	Machinery & Equipment	0.00	0.00	0.00	250.00
<b>Total Expenses:</b>				<b>\$282,558.38</b>	<b>\$374,874.04</b>	<b>\$378,245.73</b>	<b>\$392,461.79</b>
<b>Total Revenues less Expenses:</b>				<b>\$197,209.38</b>	<b>\$305,125.96</b>	<b>\$71,754.27</b>	<b>\$157,538.21</b>

# FY 2022 Contract Services for Municipal Court

	FY 2020	FY 2021	FY 2022
10-552-6703			
Lexis Nexis Research Software	1,260.00	-	-
UDS - Municipal Court Software	10,049.00	10,225.00	10,956.00
Judge Redwine	10,200.00	10,200.00	10,200.00
Office 365	250.00	96.00	192.00
Copy Net	-	1,000.00	1,000.00
	21,759.00	21,521.00	22,348.00

# 2021 – 2022 General Fund (10) Budget- By Department

## 555 – PARKS & RECREATION

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	555	5499	Miscellaneous Revenue	27,839.82	25,680.00	120,000.00	25,680.00
<b>Total Revenues:</b>				<b>\$688,336.92</b>	<b>\$25,680.00</b>	<b>\$120,000.00</b>	<b>\$25,680.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	555	6101	Salaries	78,481.89	124,812.80	124,812.80	163,784.00
10	555	6102	Salaries - Overtime	635.07	1,599.54	3,400.00	3,996.75
10	555	6114	Payroll Taxes	5,591.81	9,670.54	9,670.54	12,835.23
10	555	6121	Health Insurance	16,540.37	21,073.20	21,073.20	30,018.24
10	555	6125	TMRS Retirement	7,846.59	12,754.03	12,754.03	20,665.43
10	555	6127	Worker's Compensation	2,313.15	2,912.54	2,237.27	4,155.59
10	555	6209	Other Supplies - Misc.	711.02	5,000.00	5,000.00	5,000.00
10	555	6210	Clothing Supplies	791.15	1,575.00	1,575.00	4,453.00
10	555	6216	Vehicle Supplies - Fuel	3,535.43	10,500.00	10,500.00	10,000.00
10	555	6301	Maint. & Repair - Vehicles	531.56	2,000.00	2,000.00	5,000.00
10	555	6302	Maint. & Repair - Equipment	2,807.99	5,000.00	5,000.00	4,000.00
10	555	6303	Maint. & Repair - Buildings	1,815.08	2,500.00	2,500.00	7,000.00
10	555	6304	Grounds Maint	22,185.37	36,800.00	36,800.00	18,800.00
10	555	6305	Field Maintenance	0.00	0.00	0.00	35,456.00
10	555	6700	Professional Services	85,103.00	153,000.00	153,000.00	126,000.00
10	555	6703	Contract Services	0.00	0.00	0.00	4,000.00
10	555	6709	Maint. & Repair - Other	5,044.50	1,200.00	1,200.00	1,200.00
10	555	6721	Education & Training	0.00	0.00	622.00	4,400.00
10	555	6722	Insurance - Property & Liability	350.56	360.00	360.00	400.00
10	555	6724	Computer & Internet Expense	1,195.00	1,195.00	1,195.00	1,195.00
10	555	6780	Electricity	24,910.35	24,000.00	31,000.00	60,000.00
10	555	6783	Telephone	437.48	480.00	480.00	0.00
10	555	6799	Other Services - Misc.	105.74	0.00	0.00	0.00
10	555	6911	Machinery & Equipment	9,056.63	1,066.80	1,066.80	9,000.00
10	555	6914	Capitalized Items	467,062.14	16,200.00	205,000.33	16,700.00
10	555	6943	Misc Exp	1,895.00	0.00	8,450.99	0.00
<b>Total Expenses:</b>				<b>\$738,946.88</b>	<b>\$433,699.46</b>	<b>\$639,698.97</b>	<b>\$548,059.24</b>
<b>Total Revenues less Expenses:</b>				<b>(\$50,609.96)</b>	<b>(\$408,019.46)</b>	<b>(\$519,698.97)</b>	<b>(\$522,379.24)</b>

### FY 2022 Professional Services for Parks

	FY 2020	FY 2021	FY 2022
10-555-6700			
Engineering (Parks Support)	15,000.00	-	-
Engineering (North Park preliminary design)	35,000.00	-	-
Engineering (Shared Use Path Phase 2)		153,000.00	66,000.00
Engineering (Shared Use Path Phase 3)			60,000.00
	50,000.00	153,000.00	126,000.00

### FY 2022 Contract Services for Parks

	FY 2020	FY 2021	FY 2022
10-555-6703			
Ballfield maintenance consulting/training	-	-	4,000.00
	-	-	4,000.00

# 2021 – 2022 General Fund (10) Budget- By Department

## 561 – SENIOR CENTER

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	561	6303	Maint. & Repair - Buildings	1,905.21	1,000.00	9,300.00	7,000.00
10	561	6703	Contract Services	7,065.80	10,060.00	10,060.00	11,975.00
10	561	6722	Insurance - Property, Liability & Bonds	350.56	360.00	360.00	400.00
10	561	6780	Electricity	3,591.21	4,500.00	4,500.00	4,500.00
10	561	6781	Gas - Natural	1,381.01	2,000.00	2,000.00	2,000.00
Total Expenses:				\$14,293.79	\$17,920.00	\$26,220.00	\$25,875.00
Total Revenues less Expenses:				(\$14,293.79)	(\$17,920.00)	(\$26,220.00)	(\$25,875.00)

#### FY 2022 Contract Services for Senior Center

	FY 2020	FY 2021	FY 2022
10-561-6703			
Activities Coordinator	10,043.00	10,046.40	11,960.00
Fire Ext Inspection	7.00	13.60	15.00
	10,050.00	10,060.00	11,975.00

# 2021 – 2022 General Fund (10) Budget- By Department

## 580 - STREETS

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
10	580	6320	Maint. & Repair - Streets	28,778.34	0.00	5,000.00	27,000.00
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	6,200.00	7,000.00	4,000.00	7,000.00
10	580	6326	Maint. & Repair - Storm Sewers	0.00	10,000.00	8,000.00	10,000.00
10	580	6700	Professional Services	5,490.00	0.00	0.00	0.00
10	580	6722	Insurance - Property, Liability & Bonds	2,804.57	2,850.00	2,850.00	2,850.00
10	580	6724	Computer & Internet Expense	1,195.00	1,195.00	1,195.00	1,195.00
10	580	6780	Electricity	32,718.49	44,000.00	44,000.00	50,000.00
10	580	6914	Capitalized Items	61,893.61	0.00	0.00	6,975.00
Total Expenses:				\$139,080.01	\$65,045.00	\$139,080.01	\$105,020.01
Total Revenues less Expenses:				(\$139,080.01)	(\$65,045.00)	(\$139,080.01)	(\$105,020.01)



# RESTRICTED FUNDS

## 2021 – 2022 Sales Tax – Maintenance & Repair of Streets Fund (15) Budget

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
15	581	5209	Sales Tax Revenue	244,444.21	238,000.00	285,000.00	320,750.00
15	581	5530	Interest Income	550.80	275.00	900.00	850.00
<b>Total Revenues:</b>				<b>\$244,995.01</b>	<b>\$238,275.00</b>	<b>\$285,900.00</b>	<b>\$321,600.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
15	581	6949	Sales Tax - Maint. & Repair - Streets	124,396.30	238,000.00	285,900.00	150,000.00
<b>Total Expenses:</b>				<b>\$124,396.30</b>	<b>\$238,000.00</b>	<b>\$285,900.00</b>	<b>\$150,000.00</b>
<b>Total Revenues less Expenses:</b>				<b>\$120,598.71</b>	<b>\$275.00</b>	<b>\$0.00</b>	<b>\$171,600.00</b>

## 2021 – 2022 Municipal Court Special Revenues (20) Budget

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
20	000	5123	Court Security Revenue	6,579.82	7,000.00	7,000.00	6,300.00
20	000	5124	Court Technology Revenue	7,468.79	7,500.00	7,500.00	7,500.00
20	000	5125	Jury Fund Revenue	51.39	100.00	100.00	100.00
20	000	5126	Truancy Prevention & Diversion Revenue	2,574.28	5,000.00	5,000.00	5,000.00
20	000	5530	Interest Income	164.38	240.00	240.00	240.00
<b>Total Revenues:</b>				<b>\$16,838.66</b>	<b>\$19,840.00</b>	<b>\$19,840.00</b>	<b>\$19,140.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
20	000	6719	Court Security Expense	1,789.66	5,500.00	5,500.00	14,608.41
20	000	6720	Jury Fund Expense	0.00	0.00	0.00	0.00
20	000	6721	Truancy Prevention & Diversion Fund Expense	0.00	0.00	0.00	0.00
20	000	6787	Court Technology Fund Exp	6,120.00	10,740.00	10,740.00	9,200.00
<b>Total Expenses:</b>				<b>\$7,909.66</b>	<b>\$16,240.00</b>	<b>\$16,240.00</b>	<b>\$23,808.41</b>
<b>Total Revenues less Expenses:</b>				<b>\$8,929.00</b>	<b>\$3,600.00</b>	<b>\$3,600.00</b>	<b>(\$4,668.41)</b>

## 2021 – 2022 Police Seizure Fund (21) Budget

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
21	000	5491	Gain on Sale of Assets	1,943.43	0.00	0.00	0.00
21	000	5530	Interest Income	41.90	40.00	40.00	40.00
21	000	5801	Seized Asset Revenue	728.07	0.00	0.00	0.00
<b>Total Revenues:</b>				<b>\$2,713.40</b>	<b>\$40.00</b>	<b>\$40.00</b>	<b>\$40.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
21	000	6213	Seizure Fund Expenses	3,728.38	0.00	0.00	0.00
21	000	9811	Transfers Out	0.00	0.00	0.00	0.00
<b>Total Expenses:</b>				<b>\$3,728.38</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>Total Revenues less Expenses:</b>				<b>(\$1,017.98)</b>	<b>\$40.00</b>	<b>\$40.00</b>	<b>\$40.00</b>



# DEBT SERVICE FUND

## 2021 – 2022 Debt Service Fund (40) Budget

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
40	611	5101	Property Tax Revenue - Current	333,896.82	473,752.97	473,752.97	370,500.03
40	611	5102	Property Tax Revenue - Delinquent	2,451.39	4,000.00	4,000.00	2,250.46
40	611	5103	Property Tax Penalty & Interest	2,576.75	3,550.00	3,550.00	3,525.58
40	611	5499	Miscellaneous Revenue	819.76	0.00	0.00	0.00
40	611	5530	Interest Income	1,374.89	1,700.00	1,700.00	1,600.00
<b>Total Revenues:</b>				<b>\$341,119.61</b>	<b>\$483,002.97</b>	<b>\$483,002.97</b>	<b>\$377,876.08</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
40	611	6790	Interest Expense	72,953.26	165,244.38	165,244.38	165,072.50
40	611	6795	Bond Payments	750.00	1,200.00	1,200.00	430.00
40	611	8000	Bond Payment	258,000.00	205,000.00	205,000.00	205,000.00
<b>Total Expenses:</b>				<b>\$331,703.26</b>	<b>\$371,444.38</b>	<b>\$371,444.38</b>	<b>\$370,502.50</b>
<b>Total Revenues less Expenses:</b>				<b>\$9,416.35</b>	<b>\$111,558.59</b>	<b>\$111,558.59</b>	<b>\$7,373.58</b>



# CAPITAL IMPROVEMENT FUND

## 2021 – 2022 Capital Improvement Fund (50) Budget

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
50	100	5127	Mantua Firefighting Service Fees	0.00	0.00	28,800.00	30,000.00
50	100	5128	Mantua Law Enforcement Service Fees	0.00	0.00	33,600.00	35,000.00
50	100	5499	Miscellaneous Revenue	0.00	0.00	4,620.00	0.00
50	100	5530	Interest Income	2,144.81	3,000.00	18,480.00	18,500.00
50	100	5907	Streets Escrow	0.00	0.00	316,870.00	0.00
50	100	5908	Park Dedication Revenue	52,668.90	50,000.00	50.00	0.00
<b>Total Revenues:</b>				<b>54,813.71</b>	<b>53,000.00</b>	<b>402,420.00</b>	<b>83,500.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
50	100	6910	Motor Vehicles	19,746.63	0.00	0.00	0.00
50	100	6911	Machinery & Equipment	33,389.19	35,000.00	35,000.00	0.00
50	100	6921	Buildings & Improvements	17,159.50	0.00	0.00	0.00
50	100	6931	Land & Improvements	527,384.80	0.00	0.00	0.00
50	100	6943	Miscellaneous Expense	57,343.00	18,336.00	20,550.00	0.00
50	100	6946	Infrastructure Improvements	243,936.70	4,644,838.00	789,560.00	3,855,278.13
50	100	9811	Transfers Out	0.00	0.00	0.00	153,315.00
<b>Total Expenses:</b>				<b>898,959.82</b>	<b>4,698,174.00</b>	<b>845,110.00</b>	<b>4,008,593.13</b>
<b>Total Revenues less Expenses:</b>				<b>(844,146.11)</b>	<b>(4,645,174.00)</b>	<b>(442,690.00)</b>	<b>(3,925,093.13)</b>

Carry Forward Capital Projects Fund Balance (Central Social District Bond Proceeds):	3,855,278.13
Carry Forward – Mantua Law Enforcement Service Fees:	150,000.00
	<b>\$80,185.00</b>

## CAPITAL IMPROVEMENT FUND (50)

### FY 2022 Capital Improvement Fund

	FY 2021	FY 2022
50-100-6911		
Field Machine	35,000.00	
50-100-6943		
12 park benches	7,500.00	
Fence caps/guards	10,836.00	
50-100-6946		
Downtown Social District design and construction	4,644,838.00	3,855,278.13
50-100-9811		
*Transfers Out		153,315.00
	4,698,174.00	4,008,593.13

\*

FIRE: \$6,800 - Needed tools to replace worn out tools plus additional tools needed.  
\$7,070 - other capitalized items

POLICE: \$14,445 - 5 vests \$699.00/each and 2 new Portable Radios \$5,475.03/each  
\$125,000 - 3 replacement vehicles. 2 Durango SUVs, 1 Charger



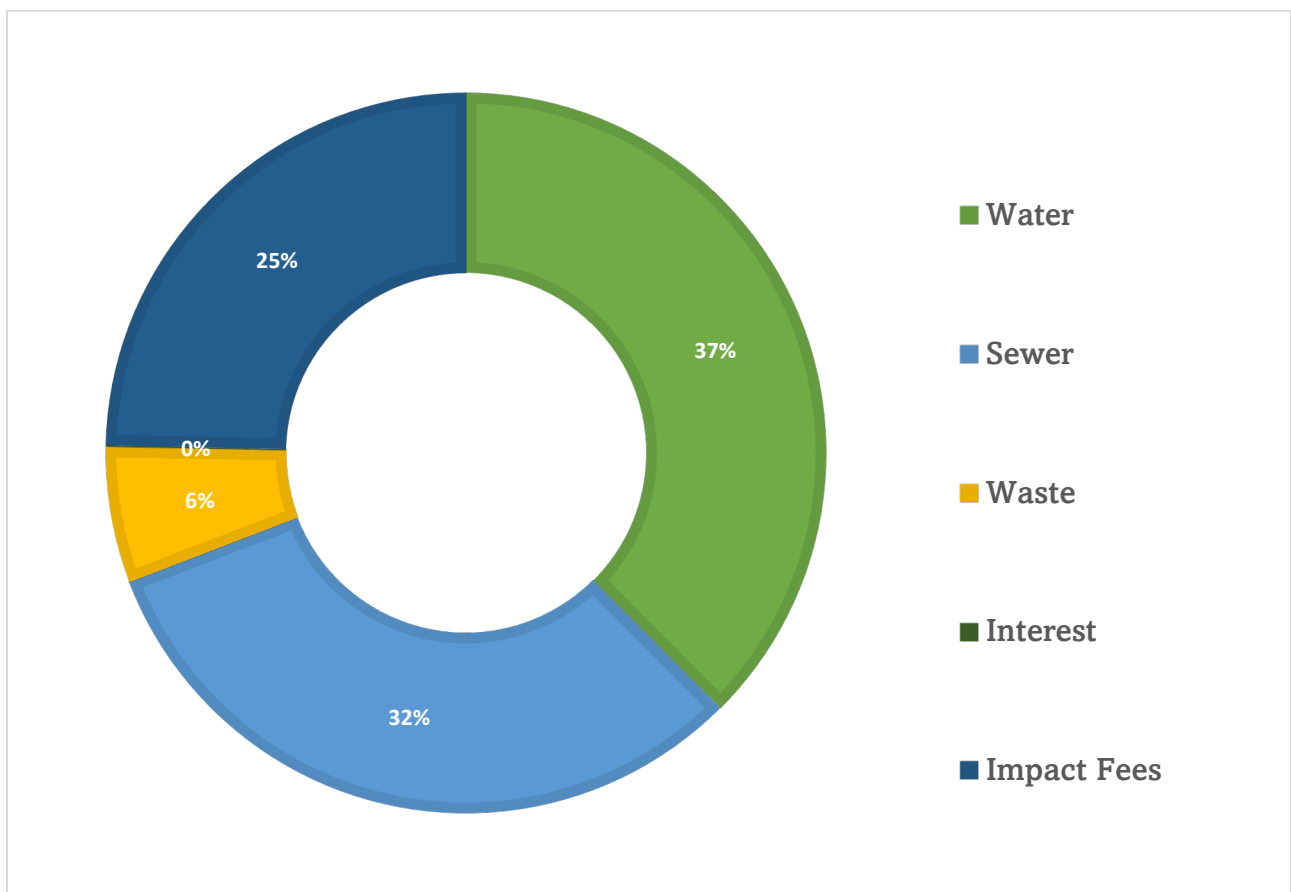
# ENTERPRISE FUND

# Enterprise Fund Overview

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## **Enterprise Fund Revenue**

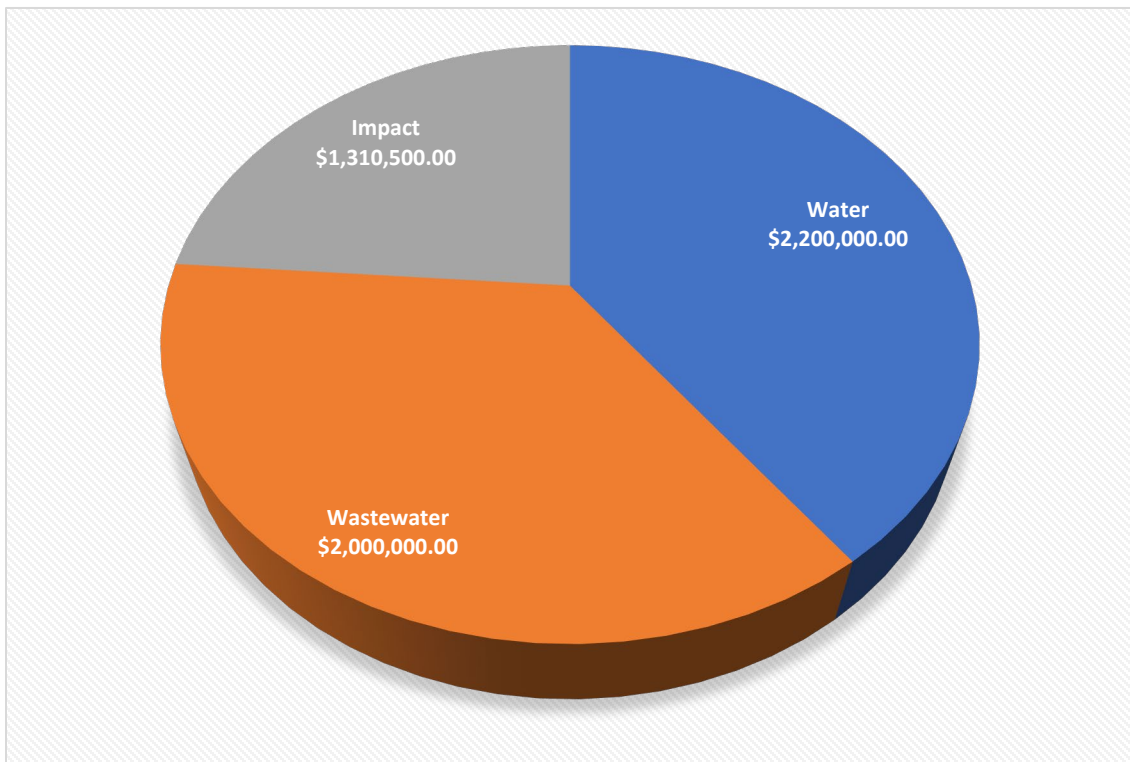
The Enterprise Fund is most commonly referred to as the Water Fund. Revenue for the Enterprise, or Water Fund is used for services that Van Alstyne customers, residents and businesses receive from the city such as, Water, Sewer and Solid Waste utilities. Charges and fees recover costs of providing services. The City of Van Alstyne estimates approximately \$1,988,500.00 in water sales for fiscal year 2021 - 2022. Utility rates are reviewed annually to guarantee the water fund generates the required revenue to operate successfully.



## **Enterprise Fund Expenditures**

Enterprise (Water/ Wastewater) Fund- 60

Department	Department Code	21 - 22 Proposed Budget
Water	701	\$2,200,000.00
Wastewater	705	\$2,000,000.00
Impact	706	\$1,310,500.00



# 2021 – 2022 Enterprise Fund (60) Budget- By Department

## 701- Water

### REVENUES

<b>Fund</b>	<b>Department</b>	<b>Account Object</b>	<b>Description</b>	<b>2020 Actual</b>	<b>2021 Budget</b>	<b>2021 Estimated (Amended)</b>	<b>2022 Proposed</b>
60	701	5115	Water Sales	1,604,570.74	1,664,416.04	1,664,416.04	1,988,500.00
60	701	5117	Late Payment Penalty	60,992.00	60,000.00	60,000.00	55,000.00
60	701	5118	Connection & Reconnection Fee	76,379.92	60,000.00	140,000.00	140,000.00
60	701	5119	NSF Fees	870.00	0.00	1,700.00	1,500.00
60	701	5313	Permits	1,200.00	0.00	12,000.00	12,000.00
60	701	5400	Discounts Earned	107.00	0.00	0.00	0.00
60	701	5491	Gain on Sale of Assets	60,095.00	0.00	0.00	0.00
60	701	5499	Miscellaneous Revenue	13,350.56	0.00	40,000.00	0.00
60	701	5501	Reimbursed Salaries	76,800.00	0.00	0.00	0.00
60	701	5530	Interest Income	22,466.86	1,300.00	3,300.00	3,000.00
60	701	5555	Insurance Proceeds	7,752.20	0.00	86,641.00	0.00
60	701	5711	Returned Checks Re-Deposited	0.00	0.00	284.00	0.00
60	701	5900	Cash Overage/Shortage	22.60	0.00	0.00	0.00
60	701	5901	Credit Clearing	7,736.93	0.00	0.00	0.00
<b>Total Revenues:</b>				<b>\$1,932,343.81</b>	<b>\$1,785,716.04</b>	<b>\$2,008,341.04</b>	<b>\$2,200,000.00</b>

## EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
60	701	6101	Salaries	128,917.32	171,104.96	171,104.96	190,420.00
60	701	6102	Salaries - Overtime	5,807.29	16,800.00	16,800.00	30,240.00
60	701	6103	Reimbursed Salaries Expense	0.00	0.00	0.00	27,000.00
60	701	6114	Payroll Taxes	9,256.30	14,374.73	14,374.73	16,880.49
60	701	6121	Health Insurance	27,449.28	33,576.78	33,576.78	35,517.76
60	701	6125	TMRS Retirement	13,761.89	18,512.22	18,512.22	27,402.14
60	701	6127	Worker's Compensation	4,525.05	4,722.50	3,642.88	5,930.63
60	701	6208	Office Supplies	2,202.62	4,000.00	4,000.00	4,000.00
60	701	6209	Other Supplies - Misc.	2,639.78	5,000.00	5,000.00	5,000.00
60	701	6210	Clothing Supplies	1,109.21	1,575.00	1,575.00	2,700.00
60	701	6212	Postage	7,817.80	8,000.00	8,000.00	7,500.00
60	701	6214	Equipment Lease	2,621.80	2,562.00	3,000.00	2,562.00
60	701	6216	Vehicle Supplies - Fuel	6,461.51	9,200.00	9,200.00	9,200.00
60	701	6217	Vehicle Supplies - Other	646.03	2,000.00	2,000.00	2,000.00
60	701	6301	Maint. & Repair - Vehicles	18,003.45	5,000.00	5,000.00	5,000.00
60	701	6302	Maint. & Repair - Equipment	6,942.11	8,000.00	8,000.00	8,000.00
60	701	6303	Maint. & Repair - Buildings	15,687.59	0.00	100.00	7,000.00
60	701	6304	Grounds Maint	6,868.43	3,000.00	3,000.00	3,000.00
60	701	6330	Maint. & Repair - Water Lines	37,898.39	65,000.00	65,000.00	75,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	(976.00)	20,000.00	20,000.00	20,000.00
60	701	6334	Maint. & Repair - Pumps, Wells, Motors	4,152.15	5,000.00	133,000.00	25,000.00
60	701	6336	Maint. & Repair - Water Meters	16,450.68	0.00	2,600.00	150,000.00
60	701	6700	Professional Services	90,106.40	95,000.00	95,000.00	95,000.00
60	701	6703	Contract Services	130,471.96	127,205.00	127,205.00	120,845.00
60	701	6708	Animal Control Services	550.00	0.00	0.00	0.00
60	701	6711	Travel Expense	381.78	2,000.00	2,000.00	1,000.00
60	701	6720	Credit Card Discount (fee)	21,124.33	18,000.00	27,500.00	27,075.00
60	701	6721	Education & Training	713.50	1,722.00	1,722.00	3,000.00
60	701	6722	Insurance - Property, Liability & Bonds	7,170.44	7,300.00	7,819.63	8,000.00
60	701	6724	Computer & Internet Expense	9,277.45	8,895.00	9,833.00	10,500.00
60	701	6731	Public Notices - Advertising	123.40	400.00	400.00	400.00
60	701	6761	Dues & Publications	50.00	100.00	100.00	100.00
60	701	6780	Electricity	118,717.89	116,000.00	116,000.00	116,000.00
60	701	6781	Gas - Natural	819.83	1,000.00	1,000.00	2,000.00
60	701	6786	Returned Check Expense	110.00	0.00	0.00	0.00
60	701	6790	Interest Expense	377,924.85	396,251.56	412,896.94	383,228.44
60	701	6795	Bond Fees	34,988.88	37,759.58	5,000.00	1,200.00
60	701	6796	CGMA Take or Pay	209,024.09	210,000.00	225,000.00	210,000.00
60	701	6797	DART Water line lease Payment	0.00	2,200.00	1,618.00	2,200.00
60	701	6801	Depreciation	425,285.88	0.00	0.00	0.00
60	701	6911	Machinery & Equipment	254.30	2,800.00	4,050.00	4,500.00
60	701	6914	Capitalized Items	58,784.86	13,400.00	5,700.00	90,000.00
60	701	6916	Loan Payment - Principal	350,419.59	310,500.65	482,050.74	460,733.00
60	701	6943	Misc Exp	2,361.64	0.00	0.00	3,500.00
<b>Total Expenses:</b>				<b>\$2,156,903.75</b>	<b>\$1,747,961.97</b>	<b>\$2,059,552.96</b>	<b>\$2,198,634.46</b>
<b>Total Revenues less Expenses:</b>				<b>\$(224,559.94)</b>	<b>\$37,754.07</b>	<b>\$(51,211.92)</b>	<b>\$1,365.54</b>

# FY 2022 Professional Services for Water

	FY 2020	FY 2021	FY 2022
60-701-6700			
Engineering (general services)	60,000.00	60,000.00	60,000.00
Engineering (new utilities)	35,000.00	35,000.00	35,000.00
	95,000.00	95,000.00	95,000.00

FY 2022 Contract Services for Water

	FY 2020	FY 2021	FY 2022
60-701-6703			
TCEQ Water System Registration Fee	3,675.00	5,000.00	5,000.00
Department of State Health Services	560.00	-	-
Pace Analytics	4,000.00	-	-
Sherman Lab Samples (total coliform)	-	1,260.00	-
WIN 911 Software	-	500.00	500.00
Janitorial Services	1,040.00	-	-
Water Tech, Inc (chlorine cylinder)	-	12,600.00	12,600.00
Fire Extinguisher Inspection/replacement	103.50	250.00	250.00
Texoma Fire Equipment	185.00	-	-
SC Tracking Solutions ( <i>backflow, grease trap and CSI report management</i> )	595.00	895.00	895.00
CGMA O&M and administrative payments on debt	42,000.00	69,000.00	60,000.00
Paschal Consulting Fee	7,200.00	12,000.00	12,000.00
Lower Colorado River Authority ( <i>water chemicals &amp; nitrates</i> )	660.00	700.00	700.00
Red River Groundwater Authority	9,400.00	12,000.00	13,600.00
USTI Bill/Late Notice Processing ( <i>+CCR Notices &amp; 3 misc inserts</i> )	7,420.00	7,000.00	7,000.00
TCOG GIS - 911 Addressing	6,000.00	6,000.00	6,000.00
Cathodic Protection			2,300.00
Misc.	17,161.50	-	-
	100,000.00	127,205.00	120,845.00

# 2021 – 2022 Enterprise Fund (60) Budget- By Department

## 705- Wastewater

### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
60	705	5201	Sewer Revenue	1,259,678.42	1,464,767.47	1,464,586.09	1,677,320.00
60	705	5499	Miscellaneous Revenue	7,400.00	0.00	0.00	0.00
60	705	5601	Sanitation Revenue	271,838.56	291,974.52	327,649.81	322,680.00
<b>Total Revenues:</b>				<b>\$1,538,916.98</b>	<b>\$1,756,561.61</b>	<b>\$1,792,235.90</b>	<b>\$2,000,000.00</b>

### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
60	705	6101	Salaries	131,060.74	159,731.85	159,731.85	285,469.78
60	705	6102	Salaries - Overtime	9,370.21	25,653.60	25,653.60	23,668.80
60	705	6114	Payroll Taxes	10,470.75	13,411.59	13,411.59	22,596.91
60	705	6121	Health Insurance	18,903.96	29,381.12	29,381.12	46,565.28
60	705	6125	TMRS Retirement	14,779.82	17,687.92	17,687.92	38,255.96
60	705	6127	Worker's Compensation	5,412.79	4,398.30	3,324.13	7,333.93
60	705	6208	Office Supplies	0.00	0.00	0.00	6,500.00
60	705	6209	Other Supplies - Misc.	2,353.26	0.00	3,000.00	3,000.00
60	705	6210	Clothing Supplies	597.24	3,000.00	2,625.00	3,375.00
60	705	6216	Vehicle Supplies - Fuel	5,533.67	2,625.00	10,000.00	12,000.00
60	705	6301	Maint. & Repair - Vehicles	4,243.92	6,000.00	2,500.00	2,500.00
60	705	6302	Maint. & Repair - Equipment	7,161.41	2,500.00	10,000.00	10,000.00
60	705	6303	Maint. & Repair - Buildings	543.55	10,000.00	3,000.00	0.00
60	705	6304	Grounds Maintenance	21,257.33	3,000.00	0.00	1,000.00
60	705	6305	Maint. & Repair - Other	172.60	16,000.00	0.00	0.00
60	705	6340	Maint. & Repair - Sewer Lines	23,251.02	75,000.00	75,000.00	75,000.00
60	705	6342	Maint. & Repair - Lift Stations	0.00	20,000.00	20,000.00	80,000.00
60	705	6344	Maint. & Repair - Sewer Plant	82,951.36	118,000.00	118,000.00	115,000.00
60	705	6700	Professional Services	69,367.88	75,000.00	18,880.00	65,000.00
60	705	6703	Contract Services	36,830.74	53,104.64	53,104.64	157,837.20
60	705	6704	Sanitation Contract	259,456.15	264,956.52	295,247.58	292,800.00
60	705	6711	Travel Expense	0.00	2,000.00	2,000.00	1,000.00
60	705	6721	Education & Training	1,770.50	2,500.00	2,500.00	3,500.00
60	705	6722	Insurance - Property, Liability & Bonds	6,095.88	6,100.00	6,621.75	7,000.00
60	705	6724	Computer & Internet Expense	29,637.08	28,245.00	29,000.00	28,245.00
60	705	6731	Public Notices - Advertising	484.20	0.00	0.00	0.00
60	705	6780	Electricity	43,271.75	75,000.00	75,000.00	60,000.00
60	705	6783	Telephone	9,650.66	7,440.00	10,100.00	13,000.00
60	705	6790	Interest Expense	30,336.40	64,525.53	32,200.00	30,898.00
60	705	6791	Water	0.00	18,000.00	22,150.00	22,000.00

60	705	6795	Bond Fees	1,350.00	2,100.00	600.00	600.00
60	705	6801	Depreciation	170,401.05	0.00	0.00	0.00
60	705	6911	Machinery & Equipment	4,566.03	4,300.00	13,568.00	4,300.00
60	705	6914	Capitalized Items	186,570.44	415,000.00	0.00	504,198.95
60	705	6916	Loan Payment - Principal	170,833.31	215,000.00	75,000.00	76,667.67
60	705	9811	Transfers Out	37,400.00	0.00	0.00	0.00
60	705	6943	Misc Exp	0.00	0.00	10,432.00	0.00
Total Expenses:				<b>\$1,396,085.70</b>	<b>1,739,661.06</b>	<b>\$1,560,997.20</b>	<b>\$1,999,312.48</b>

Total Revenues less Expenses:	<b>\$142,831.28</b>	<b>\$16,899.55</b>	<b>\$231,238.70</b>	<b>\$687.52</b>
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#### FY 2022 Professional Services for Wastewater

	FY 2020	FY 2021	FY 2022
60-705-6700			
Engineering (wastewater treatment plant)	10,000.00	-	10,000.00
Engineering (general services)	55,000.00	55,000.00	55,000.00
Engineering (Clements bid prep and inspection services)	40,000.00	20,000.00	-
	105,000.00	75,000.00	65,000.00

#### FY 2022 Contract Services for Wastewater

	FY 2020	FY 2021	FY 2022
60-705-6703			
Smoke Testing			50,000.00
Texoma Fire Equipment	82.00	-	-
PW 30 yard Dumpster	16,600.00	7,200.00	3,840.00
CGMA administrative payments on debt	-	4,147.44	-
TCEQ CWQ Assessment Fee	5,500.00	5,500.00	5,500.00
Sherman Lab Samples	20,000.00	15,960.00	16,200.00
Pace Analytics	18,000.00	6,297.20	6,297.20
GTUA (WWTP Management Services)	2,500.00	-	-
Water Tech (cathodic protection)	6,000.00	6,000.00	6,000.00
Waste Management (sludge disposal)	37,300.00	8,000.00	70,000.00
	105,982.00	53,104.64	157,837.20

## 2021 – 2022 Enterprise Fund (60) Budget- By Department

### 706- Water & Sewer Impact Fees

#### REVENUES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
60	706	5121	Water Impact Fee Revenue	673,176.00	526,000.00	800,000.00	464,000.00
60	706	5122	Sewer Impact Fee Revenue	360,713.00	438,000.00	525,000.00	442,000.00
			Mantua Capital Recovery				
60	706	5125	Fees - Water	0.00	0.00	260,000.00	200,000.00
			Mantua Capital Recovery				
60	706	5126	Fees - Sewer	0.00	0.00	180,000.00	200,000.00
60	706	5530	Interest Income	1,886.24	1,500.00	4,500.00	4,500.00
<b>Total Revenues:</b>				<b>\$1,035,775.24</b>	<b>\$965,500.00</b>	<b>\$1,769,500.00</b>	<b>\$1,310,500.00</b>

#### EXPENDITURES

Fund	Department	Account Object	Description	2020 Actual	2021 Budget	2021 Estimated (Amended)	2022 Proposed
60	706	6790	Interest Expense	0.00	0.00	0.00	68,164.95
60	706	6908	Impact Fee Expense	336,255.60	876,000.00	2,254,845.20	1,175,000.00
60	706	6910	Loan Payment - Principal	0.00	0.00	0.00	106,666.67
<b>Total Expenses:</b>				<b>\$336,255.60</b>	<b>\$847,600.00</b>	<b>\$2,254,845.20</b>	<b>\$1,349,831.62</b>
<b>Total Revenues less Expenses:</b>				<b>\$699,519.64</b>	<b>\$89,500.00</b>	<b>(\$485,345.20)</b>	<b>(\$39,331.62)</b>
					<b>Carry Forward Fund Balance (estimate):</b>		<b>\$800,000.00</b>
							<b>\$760,668.38</b>

FY 2022 Impact Fee Expense

	FY 2020	FY 2021	FY 2022
60-706-6908			
Nunnalee Water + Pavement (VA Parkway - Texana)			550,000.00
Waterline Extension to Spain Rd (875K)			-
Well 3&6 upsize pumps			200,000.00
Hurricane Creek Sewer Improvements (in the ditch by Shell)			250,000.00
Generators Well 5 and Well 6			175,000.00
Jefferson (road repair)			-
Nunnalee Design	-	100,000.00	
Dallas Avenue Water	288,000.00	325,000.00	
Thompson Farms Offsite Excess	1,359,600.00	200,000.00	
Elevated Storage Tank Project	-	251,000.00	
Mantua Wastewater Treatment Plant	200,000.00	-	
	1,847,600.00	876,000.00	1,175,000.00



# DEPARTMENTAL SUMMARIES

# Administration

**OVERVIEW:** The Administration Department is responsible for administrative decision making, provision of administrative support, direction, and guidance for all city departments, programs, and projects. Administration provides needed services to all city departments for the coordination of city operations and is the focal point for the day-to-day management of the city government. Administration oversees the administrative functions of the city and supports the efforts of the City Manager and City Council.

The City of Van Alstyne Administration Department is comprised of the following offices:

## **Office of the City Manager:**

The City Manager oversees the administrative tasks that allow Van Alstyne to successfully operate. He closely works with all department heads to maintain the budget, manage policies, and advise City Council.

## **The City Clerk's Office:**

The City Clerk is a statutory position required by State law and City Code. In addition to the statutory duties of the position, the City Clerk attends City Council meetings and work sessions, documents City Council actions, certifies the authenticity of records, reviews City Council agenda items for completeness, prepares minutes, and maintains the City's legislative history.

The City Clerk serves as the Chief Election Officer for the City of Van Alstyne, facilitates the board and commission appointment process, coordinates the records management program, and monitors the off-site records storage center. Other duties include alcohol permits, lien collections, process and administer claims filed against the city, attests contracts and other legal instruments, prepares ceremonial items, administering the official City Seal, and providing staff support and guidance.

## **Human Resources:**

Human Resource duties are currently performed by the City Clerk. These duties include, but are not limited to, posting job openings, recruiting, managing employee relations, and benefits.

## **Financial Services Department:**

The Financial Services Department is responsible for managing the City's financial activities. This Department manages functions that include administration, accounting, accounts payable, purchasing, payroll, grant accounting, treasury, debt management, budget, long-range financial planning, municipal court, Fire/EMS, and utility billing revenue collections.

<b>Administration FTE Schedule</b>				
<b>Description</b>	<b>Actual 2019-20</b>	<b>Budget 2020-21</b>	<b>Actual 2020-21</b>	<b>Budget 2021-22</b>
City Manager	1.0	1.0	1.0	1.0
City Clerk	1.0	1.0	1.0	1.0
Controller	1.0	1.0	1.0	1.0
Accountant	-	-	-	1.0
Finance Clerk	1.0	1.0	1.0	1.0
Municipal Events Specialist	-	-	-	1.0
<b>Total</b>	<b>4.0</b>	<b>4.0</b>	<b>4.0</b>	<b>6.0</b>

# Development Services

**OVERVIEW:** Development Services is responsible for the safe development of building and infrastructure through enforcement of the city's building code, other city codes and ordinances. The department is comprised of the following divisions:

## Planning:

In charge of platting, site plans, zoning, annexations, variances, and associated ordinances to ensure development complies with city standards.



## Permitting:

Receives all building permits, communicates with the public regarding permitting inquiries, liaison for plan review and inspection services.

## Code Compliance:

Code Compliance helps maintain or improve the quality of the community by administering a fair and unbiased program to ensure compliance of codes and ordinances in regard to property, buildings, structures and other matters.

Development Services FTE Schedule				
Description	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22
Planner	1.0	1.0	-	1.0
Permit Clerk	1.0	1.0	1.0	1.0
Code Compliance	-	1.0	1.0	1.0
Customer Service Specialist	-	-	-	1.0
<b>Total</b>	<b>2.0</b>	<b>3.0</b>	<b>2.0</b>	<b>4.0</b>

# Parks & Streets

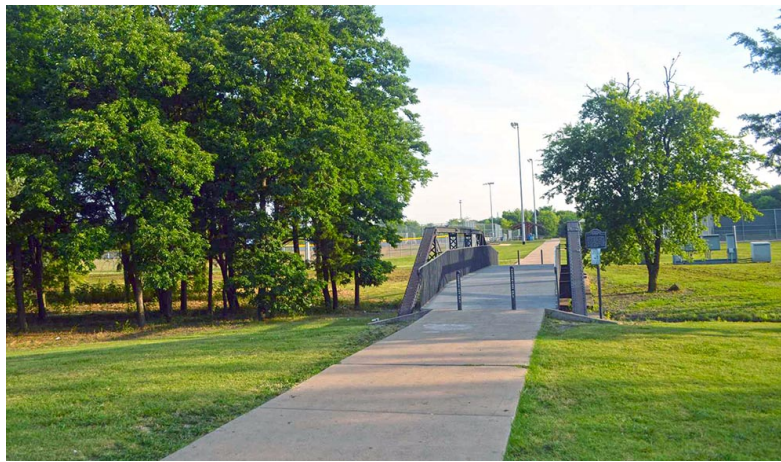
**OVERVIEW:** The Parks and Streets Division is responsible for the maintenance and upkeep of all parks and streets within Van Alstyne city limits.

## Parks:

Responsible for the maintenance and upkeep of city parks, baseball, and softball fields.

Recent upgrades include:

- Upgrades to McKinney Wilson Softball Field
- Working to repair irrigation system at Forest Moore Baseball fields



## Streets:

Responsible for the maintenance and upkeep of all city streets.

Recent upgrades include:

- Paved Clements Ave. with Asphalt
- Plans to pave Dallas Ave. with Asphalt

Parks & Streets FTE Schedule				
Description	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22
Parks Superintendent	-	-	1.0	1.0
Parks Maintenance I	2.0	3.0	2.0	3.0
<b>Total</b>	<b>2.0</b>	<b>3.0</b>	<b>3.0</b>	<b>4.0</b>

# Municipal Court

**OVERVIEW:** The Municipal Court Division is responsible for collecting fines, conducting trials, and issuing warrants of arrest for all Class C Misdemeanors that occur within the City of Van Alstyne. The Court Clerk performs a variety of clerical and administrative support assignments in processing and coordinating cases for the Municipal Court. The Clerk may prepare court dockets, including notifying parties regarding court dates, issue summons, subpoenas, and hearing notices.



## Communications



**OVERVIEW:** The Communications Division is responsible for receiving emergency and non-emergency calls. The operator receives a variety of reports, advises callers, prioritizes emergencies, dispatches emergency vehicles as needed and transfers non-emergency calls as needed.

Municipal Court & Communications FTE Schedule				
Description	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22
Court Clerk	1.0	1.0	1.0	2.0
Dispatch Supervisor	1.0	1.0	1.0	1.0
Dispatcher	3.0	3.0	3.0	3.0
<b>Total</b>	<b>5.0</b>	<b>5.0</b>	<b>5.0</b>	<b>6.0</b>

**OVERVIEW:** The Police Department Service provides protection of life and property to the citizens of Van Alstyne.

**Purpose Statement:**

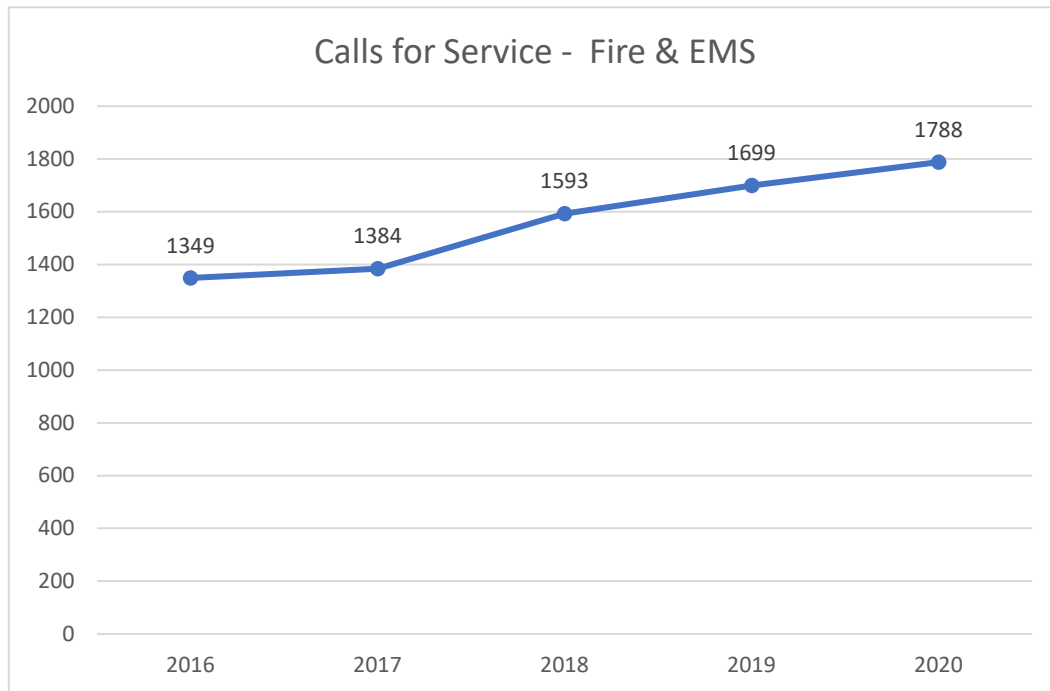
The Police Department, in serving the people of Van Alstyne, strives to reduce crime and provide a safe community. To help and provide assistance at every opportunity and increase citizen satisfaction with public safety. To obtain community cooperation through the department's training, skills, and efforts; and realizing that the Police Department alone cannot control crime but must unite with the community and every part of the criminal justice system.



In 2020, the Van Alstyne Police Department responded to more than 11,000 calls.

Police FTE Schedule				
Description	Actual 2019- 20	Budget 2020-21	Actual 2020-21	Budget 2021-22
Police Chief	1.0	1.0	1.0	1.0
Sergeant	2.0	2.0	2.0	2.0
School Resource Officer	1.0	1.0	1.0	1.0
Detective	1.0	1.0	1.0	1.0
Peace Officer	6.0	6.0	6.0	8.0
<b>Total</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>13.0</b>

**OVERVIEW:** The Fire/ EMS Department responds to all fire, medical, rescue, and any other emergency situations for the City of Van Alstyne as well as providing assistance for neighboring cities.



**Goal:**

To provide remarkable service for patients and citizens while creating a safe atmosphere for the employees that provide those services.

<b>Fire / EMS FTE Schedule</b>				
<b>Description</b>	<b>Actual 2019-20</b>	<b>Budget 2020-21</b>	<b>Actual 2020-21</b>	<b>Budget 2021-22</b>
Fire Chief	1.0	1.0	1.0	1.0
Captain	-	-	-	3.0
Lieutenant	3.0	3.0	3.0	-
Driver/Engineer	-	-	-	3.0
Firefighter/ EMT	7.0	7.0	7.0	6.0
<b>Total</b>	<b>11.0</b>	<b>11.0</b>	<b>11.0</b>	<b>13.0</b>

**OVERVIEW:** The Van Alstyne Public Library is a full-service library established in 1970. The library is accredited by the Texas State Library and Archives commission and offers more than 18,000 books, movies, audiobooks, newspapers, and magazines for loan to the public. Year-round programming is available for children, teens, and adults including story times, STEM events, and book clubs. The library offers services such as faxing, scanning, photocopying, color printing as well as Wi-Fi, hotspots, public access computers, and e-books to the public.



On average, the Van Alstyne Public Library currently sees 1,231 patrons and welcomes 28 new patrons monthly. According to the Texas State Library and Archives Commission (TSLAC), the library has seen an 18% increase in service over the last 2 years.

Library FTE Schedule				
Description	Actual 2019-20	Budget 2020-21	Actual 2020-21	Budget 2021-22
Library Director	1.0	1.0	1.0	1.0
Assistant Director	-	-	-	1.0
Circulation/ Administrative Asst.	1.0	1.0	1.0	-
Technical Support/ Youth Services	-	-	-	1.0
Processing/ Youth Services	1.0	1.0	1.0	-
Processing/ General Services	0.5	0.5	0.5	0.5
Children's Services/ Front Desk	0.5	-	-	-
Circulation/ Children's Services	-	0.5	-	0.5
Circulation/ Adult Services	-	0.5	-	0.5
<b>Total</b>	<b>4.0</b>	<b>4.5</b>	<b>3.5</b>	<b>4.5</b>

# Public Works

**OVERVIEW:** The Water/ Wastewater Department is responsible for the maintenance, repair and upkeep of all water and wastewater lines within Van Alstyne city limits. The Department is comprised of the following Divisions:

## **Water:**

Responsible for providing the City of Van Alstyne with safe, clean water. The Water Department is responsible for the maintenance, repair and upkeep of all water lines feeding into the City's businesses and homes.

The City of Van Alstyne currently has six (6) well sites as well as an elevated water tower that is examined daily to verify the city is receiving adequate water pressures and good water quality for safety and satisfaction. However, a second water tower is currently in the design and planning process.

The City of Van Alstyne is a member of the Collin Grayson Municipal Alliance (CGMA) pipeline which is also shared with Melissa, Anna, and Howe. The CGMA pipeline provides an abundance of surface water to serve our vastly growing community.

## **Sewer:**

Responsible for the maintenance, repair and upkeep of all sewer lines that lead to the city sewer plant.

Recent upgrades:

Water and Sewer lines replaced on Clements Ave.

Water and Sewer lines replaced on Dallas St. (Shreveport to Jefferson)

## **Utility Billing:**

The Utility Billing Department is responsible for ensuring accuracy and efficiency in the assessment, distribution, and collection of utility charges related to water, sewer, trash, and recycling. The city strives to provide excellent customer service to the neighbors and businesses of Van Alstyne that will exceed all expectations by listening and responding to needs in a timely, courteous, and respectful manner.

<b>Public Works FTE Schedule</b>				
<b>Description</b>	<b>Actual 2019-20</b>	<b>Budget 2020-21</b>	<b>Actual 2020-21</b>	<b>Budget 2021-22</b>
Director of Public Works & Field Operations	1.0	1.0	1.0	1.0
W / WW Superintendent	1.0	1.0	1.0	1.0
Customer Service Specialist	1.0	1.0	1.0	1.0
Administrative Asst.	-	-	-	1.0
Utility Maintenance I	3.0	5.0	5.0	7.0
Utility Maintenance II	1.0	1.0	1.0	-
<b>Total</b>	<b>7.0</b>	<b>9.0</b>	<b>9.0</b>	<b>11.0</b>

# Personnel Overview

## FISCAL YEAR 2021 – 2022

GENERAL FUND	FY 2020 – 2021 (Current)	FY 2021 – 2022 (Proposed)	Increase / Decrease
Administration	4	6	2
Development Services	3	4	1
Parks & Streets	3	4	1
Library	4.5	4.5	0
Fire/ EMS	11	13	2
Police	11	13	2
Court & Communications	5	6	1
<b>General Fund Total</b>	<b>41.5</b>	<b>50.5</b>	<b>9</b>
ENTERPRISE FUND			
Water	5	8	3
Sewer	4	3	(1)
<b>Enterprise Fund Total</b>	<b>9</b>	<b>11</b>	<b>2</b>
<b>VAN ALSTYNE EMPLOYEE TOTAL</b>	<b>49</b>	<b>61.5</b>	<b>11</b>

Positions shown as full-time equivalents (FTE)

### Summary:

Administration: Add 1 Finance Clerk and 1 FT Events Coordinator

Development: 1 FT Customer Service Specialist ( ½ funded by Water Fund)

Parks & Streets: Add 1 FT Laborer

Fire/ EMS: Remove Part-time Employees and add 3 Full-time Day Positions

Police: Add 2 Patrol Officers

Court & Communications: Add 1 FT Court Clerk

Water: Add 2 FT Maintenance Workers, 1 FT Public Works Administrative Assistant



# PROJECTS & PLANNING

**Project:** Council Chamber Upgrades

**Department:** Administration

**Estimated Budget Year Completion:** 2022

**Estimated Total Project Cost:** \$8,000

### **PROJECT DESCRIPTION**

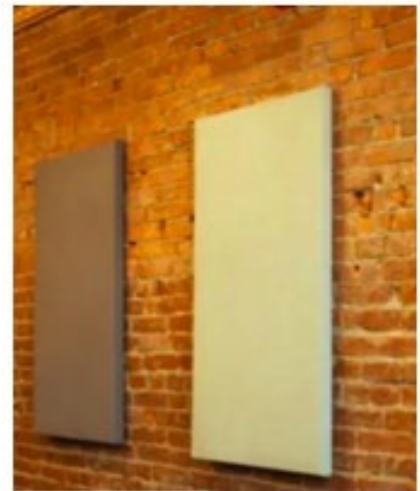
Van Alstyne plans to purchase upgrades and make improvements to the Council Chambers at the City Hall such as adding carpet, noise reduction panels, and improved display features.

### **SOURCE OF FUNDING**

General Fund Revenue

### **CITY JUSTIFICATION**

Improvements made to the Van Alstyne Council Chambers will enhance presentation visibility and overall sound quality in the meeting space.



**Project:** Van Alstyne Public Library Sign  
**Department:** Library  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$23,176

## PROJECT DESCRIPTION

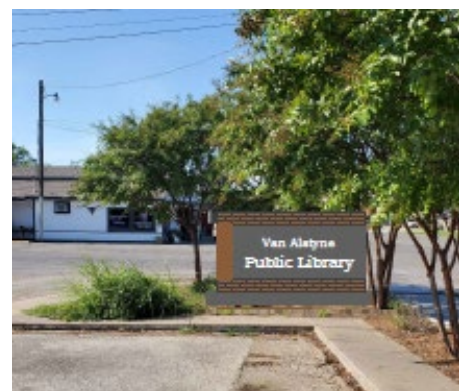
The Van Alstyne Library plans to purchase a sign for the Public Library.

## SOURCE OF FUNDING

General Fund Revenue

## CITY JUSTIFICATION

Despite being located on one of the busiest thoroughfares in Van Alstyne, citizens still struggle to find us. Our one and only sign is a bastion to Eagle Scout engineering as it has stood faithfully for more than 25 years. Time has taken a toll on the wooden materials that may or may not make it through another year. The library is an ever-expanding hub of gathering with new programs and services which necessitates not only accurate representation but a ensures that our many new neighbors can find us.



**Project:** SCAG Turf Storm Spreader/ Sprayer  
**Department:** Parks  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$ 11,200



### **PROJECT DESCRIPTION**

Van Alstyne plans to purchase a SCAG Turf Storm Spreader/Sprayer.

### **SOURCE OF FUNDING**

General Fund Revenue

### **CITY JUSTIFICATION**

Purchasing the SCAG Turf Storm Spreader/ Sprayer will assist the Van Alstyne Parks Department in maintaining the City's newly improved Baseball / Softball Fields and City Parks. Staff will have the ability to fertilize and treat the city's grassy areas with less equipment, in less time.



**Project:** 16' Trailer  
**Department:** Parks  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$2,799



### **PROJECT DESCRIPTION**

Van Alstyne plans to purchase a 16-foot Trailer for the Parks Department.

### **SOURCE OF FUNDING**

General Fund Revenue

### **CITY JUSTIFICATION**

Currently, Van Alstyne does not have a means of transporting its larger zero-turn Mowers that are used for grassy areas, such as Fields and Parks. The purchase of a 16-foot Trailer will allow City Staff to load and transport lawn equipment as well as variety of other city-owned materials as needed.



**Project:** Field Lights  
**Department:** Parks  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$2,000



### **PROJECT DESCRIPTION**

Van Alstyne plans to purchase Field lights for East Park

### **SOURCE OF FUNDING**

General Fund Revenue

### **CITY JUSTIFICATION**

The purchase and installation of Field lights will grant children the opportunity to play Softball in the evening with the entire field well lit.



**Project:** ADA compliant Concrete Sidewalks at East Park  
**Department:** Parks  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$5,500



### **PROJECT DESCRIPTION**

Van Alstyne plans to purchase ADA compliant Concrete Sidewalks at East Park

### **SOURCE OF FUNDING**

General Fund Revenue

### **CITY JUSTIFICATION**

ADA compliant Concrete Sidewalks at East Park will permit wheelchair access to the ball fields.



**Project:** The City of Van Alstyne Central Social District  
**Department:** Parks  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$4.6 Million



### PROJECT DESCRIPTION

Van Alstyne is currently building a Central Social District that will house a stage, splash pad, picnic area, seating area, and much more.

### SOURCE OF FUNDING

With interest rates at historically low rates, the city of Van Alstyne has issued Tax and Revenue Certificates of Obligation while refinancing older debts to lower interest rates.

### CITY JUSTIFICATION

It's becoming more and more important to think about our downtowns as central social districts and not simply central business districts. A downtown thrives when we create a place where people not only do business, but also decide to live, gather and celebrate.

The resurgence of downtown as the new central social district is more about the placemaking movement than the actual development. It is about integrating attractive public spaces where people want to be. This is the basis for businesses to benefit from this concentration of people.

Creating a Central Social District will:

- Provide a reason for people to gather and visit the historic district of Van Alstyne
- Attracts patronage to downtown, a Central Social District
- Promote social interaction among the citizens of Van Alstyne promoting 'Small Town Feel'
- Enhances value in the community (property values, intrinsic value of the entire community)
- Makes positive use of a restricted block of land. (Water tower, well)
- Making disused urban space into a lively, inclusive and safe place people want to be in
- Meets a need identified by Dunaway and Gateway consulting firms
- Improves Quality of Life for all





### Proposed Uses

Music in the Park	Festivals
Taste of Van Alstyne	Blues & BBQ
Cheerleading Competitions	Spray Park/ Ice Skating
Movie Nights	Picnic in the Park
Octoberfest	City Celebrations
Special Events	Farmers Market
Christmas Tree Lighting/ Santa	Community Garage Sale
Fall Der All	Car Shows
Food Truck Fridays	And more!



**Project:** Marshall St. – Street Repairs

**Department:** Streets

**Estimated Budget Year Completion:** 2022

**Estimated Total Project Cost:** \$475,000

### PROJECT DESCRIPTION

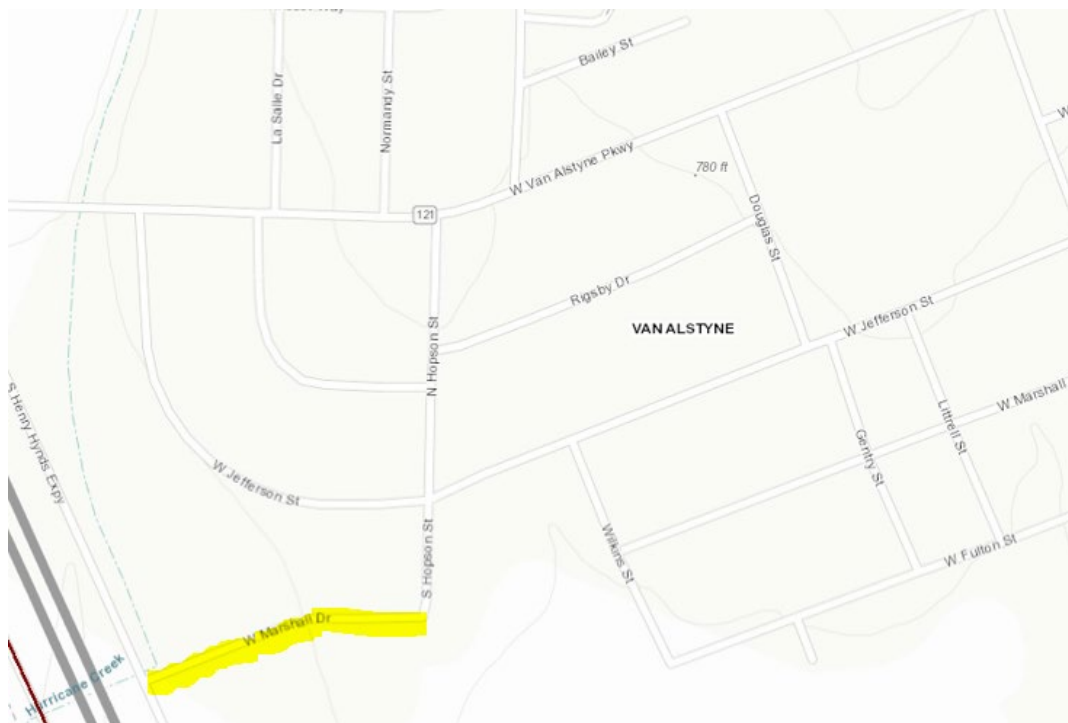
Van Alstyne plans to replace the asphalt road on Marshall St. with Concrete from Hopson St. to US 75 Frontage Rd.

### SOURCE OF FUNDING

Streets

### CITY JUSTIFICATION

Van Alstyne has been diligently working to finish the concrete street on Marshall. As Van Alstyne rapidly grows, the need to continue replacing the city's streets and infrastructure remains a priority.



**Project:** Nunnalee Ave. Infrastructure and Street Repairs  
**Department:** Water, Sewer and Streets  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$890,000

### PROJECT DESCRIPTION

Van Alstyne plans to replace sections of infrastructure as well as replace asphalt road with Concrete and install curbs and sidewalks on Nunnalee Ave. from Van Alstyne Parkway to Baldwin St.

### SOURCE OF FUNDING

Streets, Enterprise Fund & Impact Fee

### CITY JUSTIFICATION

Van Alstyne currently has poor infrastructure in certain areas of town. Each year, more infrastructure will be replaced. With Van Alstyne growing rapidly, the need to continue replacing the city's infrastructure remains a priority.

### ADDITIONAL INFORMATION

Service lines will be replaced and cleanouts will be installed on property lines.



**Project:** Dallas St. – Infrastructure and Street Repairs

**Department:** Water, Sewer, and Streets

**Estimated Budget Year Completion:** 2022

**Estimated Total Project Cost:** \$600,000

### **PROJECT DESCRIPTION**

Van Alstyne plans to replace chip seal road with asphalt as well as part of Water & Sewer infrastructure on Dallas St. – Jefferson St. to Shreveport St.

### **SOURCE OF FUNDING**

Streets, Enterprise Fund & Impact Fee

### **CITY JUSTIFICATION**

Van Alstyne currently has poor infrastructure in certain areas of town. Each year, more infrastructure will be replaced. With Van Alstyne growing rapidly, the need to continue replacing the city's infrastructure remains a priority.



**Project:** W. Jefferson St. – Infrastructure and Street Improvements  
**Department:** Water, Sewer, and Streets  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$915,000



### **PROJECT DESCRIPTION**

Van Alstyne plans to replace chip seal road with Concrete as well as replace part of Water & Sewer infrastructure on W. Jefferson St. – Douglas St. to Hopson St.

### **SOURCE OF FUNDING**

Impact Fee Fund

### **CITY JUSTIFICATION**

Van Alstyne currently has poor infrastructure in certain areas of town. Each year, more infrastructure will be replaced. With Van Alstyne growing rapidly, the need to continue replacing the city's infrastructure remains a priority.



**Project:** Upgrades to Wastewater Treatment Plant  
**Department:** Sewer  
**Estimated Budget Year Completion:** 2022  
**Estimated Total Project Cost:** \$190,000



### **PROJECT DESCRIPTION**

Van Alstyne plans to perform upgrades to the Wastewater Treatment Plant by purchasing new Aerators and Clarifier.

### **SOURCE OF FUNDING**

Enterprise Fund Revenue

### **CITY JUSTIFICATION**

The Aerator and Clarifier are the two main components of the Van Alstyne Wastewater Treatment Plant (WWTP). Each component operates 24 hours a day, 7 days a week. The WWTP cannot operate properly without these two components. These 2 pieces of equipment are beginning to age and are in need of rehab and upgrade. If they begin to fail, the City will struggle to stay within state regulations and the WWTP will not be able to maintain proper disinfection & treatment of wastewater.



**Project:** Shared Use Path – Phase 2

**Department:** Parks

**Estimated Budget Year Completion:** 2022

**Estimated Total Project Cost:** \$800,000



### **PROJECT DESCRIPTION**

Construction of the Shared Use Path – Phase 2 is expected to begin in FY2022. This will create a path from Partin Elementary to Forrest Moore Park.

### **SOURCE OF FUNDING**

**TXDOT TAPS (City Participation = \$200,000)**

### **CITY JUSTIFICATION**

City share of Transportation Alternatives Program



HORIZONTAL ALIGNMENT DATA - SH 5 TRAIL  
(FOR NEWPORT TRAIL - SEE SHEET 28)

Begin SH5-TRAIL

N 7,201,245.8812 E 2,558,188.2407

Line (1)

S20° 02' 37.17"E 77.15'

N 7,201,173.4035 E 2,558,214.6831

Curve (2)

BC N 7,201,173.4035 E 2,558,214.6831

CTR N 7,201,197.3950 E 2,558,280.4433

PI N 7,201,159.2514 E 2,558,219.8462

Direction Back S20° 02' 37.17"E

Radius 70.00'

Delta 24°17'25"(LT)

Length 29.68'

Tangent 15.06'

Chord Direction S32° 11' 19.91"E Distance 29.45'

Direction Ahead S44° 20' 02.66"E

EC N 7,201,148.4761 E 2,558,230.3739

Reversing Curve

Curve (3)

BC N 7,201,148.4761 E 2,558,230.3739

CTR N 7,201,092.5689 E 2,558,173.1517

PI N 7,201,137.2695 E 2,558,241.3230

Direction Back S44° 20' 02.66"E

Radius 80.00'

Delta 22°09'42"(RT)

Length 30.94'

Tangent 15.67'

Chord Direction S33° 15' 11.74"E Distance 30.75'

Direction Ahead S22° 10' 20.81"E

EC N 7,201,122.7605 E 2,558,247.2359

Line (4)

S22° 10' 20.81"E 340.43'

N 7,200,807.5046 E 2,558,375.7126

Curve (5)

BC N 7,200,807.5046 E 2,558,375.7126

CTR N 7,200,747.1214 E 2,558,227.5442

PI N 7,200,745.4599 E 2,558,400.9978

Direction Back S22° 10' 20.81"E

Radius 160.00'

Delta 45°26'33"(RT)

Length 126.90'

Tangent 67.00'

Chord Direction S0° 32' 55.72"W Distance 123.60'

Direction Ahead S23° 16' 12.25"W

EC N 7,200,683.9109 E 2,558,374.5287

Reversing Curve

Curve (6)

BC N 7,200,683.9109 E 2,558,374.5287

CTR N 7,200,644.4043 E 2,558,466.3940

PI N 7,200,656.1861 E 2,558,362.6057

Direction Back S23° 16' 12.25"W

Radius 100.00'

Delta 33°35'15"(LT)

Length 58.62'

Tangent 30.18'

Chord Direction S6° 28' 34.91"W Distance 57.79'

Direction Ahead S10° 19' 02.42"E

EC N 7,200,626.4943 E 2,558,368.0109

Line (7)

S10° 19' 02.42"E 143.68'

N 7,200,485.1422 E 2,558,393.7431

Curve (8)

BC N 7,200,485.1422 E 2,558,393.7431

CTR N 7,200,520.9622 E 2,558,590.5083

PI N 7,200,431.8275 E 2,558,403.4487

Direction Back S10° 19' 02.42"E

Radius 200.00'

Delta 30°19'16"(LT)

Length 105.84'

Tangent 54.19'

Chord Direction S25° 28' 40.41"E Distance 104.61'

Direction Ahead S40° 38' 18.40"E

EC N 7,200,390.7055 E 2,558,438.7424

Line (9)

S40° 38' 18.40"E 67.33'

N 7,200,339.6116 E 2,558,482.5946

Curve (10)

BC N 7,200,339.6116 E 2,558,482.5946

CTR N 7,200,209.3549 E 2,558,330.8277

PI N 7,200,313.1526 E 2,558,303.5870

Direction Back S40° 38' 18.40"E

Radius 200.00'

Delta 18°18'37"(RT)

Length 63.92'

Tangent 32.23'

Chord Direction S31° 28' 59.77"E Distance 63.64'

Direction Ahead S22° 19' 41.15"E

EC N 7,200,285.3389 E 2,558,515.8324

Line (11)

S22° 19' 41.15"E 172.71'

N 7,200,125.5743 E 2,558,581.4474

Curve (12)

BC N 7,200,125.5743 E 2,558,581.4474

CTR N 7,200,064.7887 E 2,558,433.4436

PI N 7,200,073.2477 E 2,558,602.9381

Direction Back S22° 19' 41.15"E

Radius 160.00'

Delta 38°56'31"(RT)

Length 108.75'

Tangent 56.57'

Chord Direction S2° 51' 25.57"E Distance 106.67'

Direction Ahead S16° 38' 50.01"W

EC N 7,200,019.0414 E 2,558,586.7642

Line (13)

S16° 38' 50.01"W 62.35'

N 7,199,959.2939 E 2,558,568.9369

Line (14)

Non-Tangent\*\* Radial Bearing S73° 23' 09.99"E

S14° 48' 49.90"W 35.92'

N 7,199,924.5633 E 2,558,559.7517

Line (15)

Non-Tangent\*\* Radial Bearing S73° 23' 09.99"E

S14° 49' 37.97"W 38.16'

N 7,199,887.6716 E 2,558,549.9857

N 7,199,887.6716 E 2,558,549.9857

End SH5-TRAIL

Alignment Length: 1,462.38'

\*\*\*\*\*

\*\*\*\*\*

BENCHMARKS:

BMI

DESCRIPTION:

FOUND IN SIDEWALK ON THE NORTH SIDE OF NEWPORT DRIVE.

N: 7201059.09

E: 2557765.61

ELEV: 746.97

BMI2

DESCRIPTION:

FOUND ON THE BACK OF CURB ON SOUTH SIDE OF NEWPORT DRIVE.

N: 7201178.80

E: 2558199.55

ELEV: 748.16

BMI3

DESCRIPTION:

1/4" IRON ROD WITH RED CONTROL POINT CAP FOUND ON EAST SIDE

OF STATE HIGHWAY 5.

N: 7200917.72

E: 2558381.72

ELEV: 744.66

BMI4

DESCRIPTION:

1/4" IRON ROD WITH RED CONTROL POINT CAP FOUND ON EAST SIDE

OF STATE HIGHWAY 5.

N: 7200370.55

E: 2558605.60

ELEV: 743.61

BMI5

DESCRIPTION:

1/4" IRON ROD WITH RED CONTROL POINT CAP FOUND ON EAST SIDE

OF STATE HIGHWAY 5.

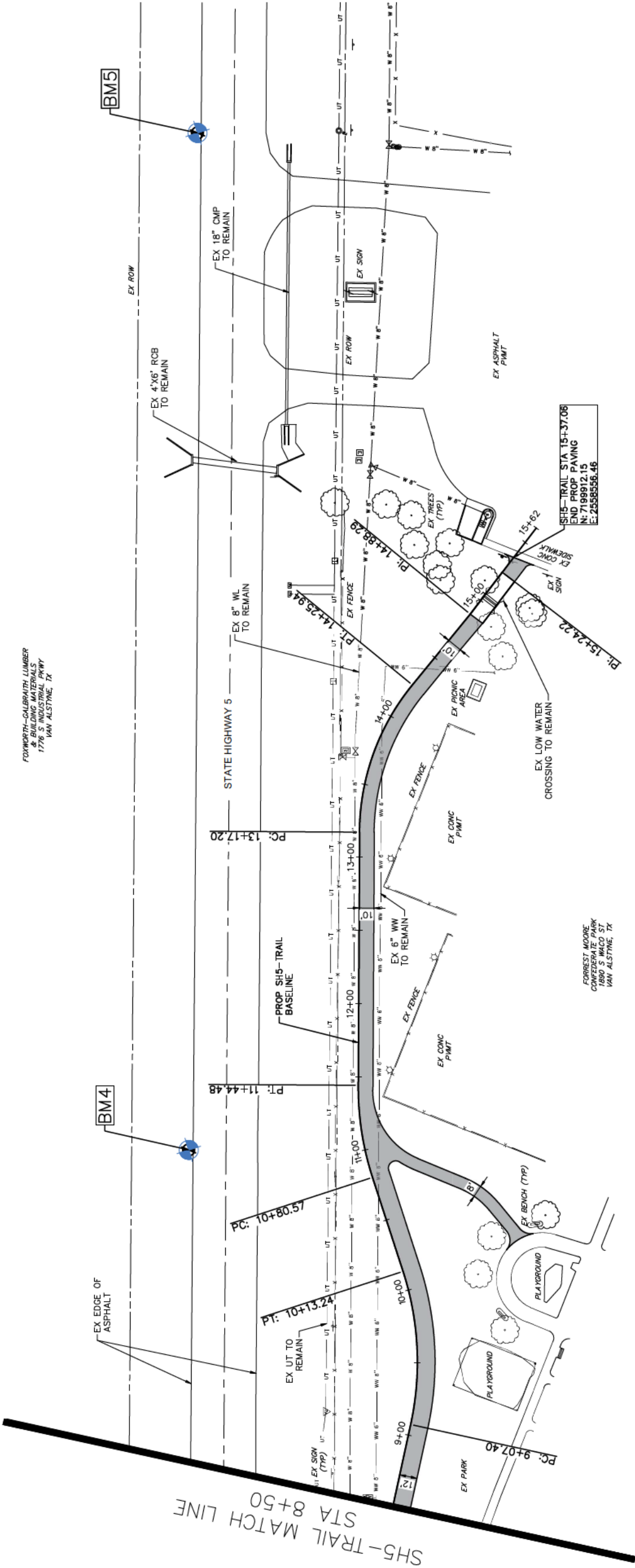
N: 7199727.92

E: 2558666.97

ELEV: 745.03

FOURNORTH-GALBREATH LUMBER  
1776 S INDUSTRIAL PKWY  
VAN ALSTINE, TX

FORREST MOORE  
CONFEDERATE PARK  
1890 S WACO ST  
VAN ALSTINE, TX



CAUTION!  
CONTRACTOR IS TO CONTACT TEXAS  
ONE-CALL SYSTEM (1-800-245-4545) OR  
OTHER UTILITY LOCATING SERVICES AT ON  
BEFORE ANY EXCAVATION OR OTHER  
ACTIVITIES. MCMANUS AND JOHNSON  
CONSULTING ENGINEERS, L.L.C. IS NOT  
RESPONSIBLE FOR KNOWING ALL EXISTING  
UTILITIES. THE EXACT LOCATION OF  
UTILITIES ON THESE DRAWINGS.

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SURVEY CONTROL  
AND LAYOUT



CONT	SECT	JOB	HIGHWAY
0047	03	096	SH5
DIST	COUNTY	SHEET NO.	
PAR	GRAYSON	29	

### *Well-Site Projects:*

Project Title:	Well Site Disinfection
Estimated Completion Year:	2022
Estimated Total Project Cost:	\$500,000
Project Description:	Upgrade disinfection cabinets at all well sites
Funding Source:	Impact fee
Justification:	Preparation for switch to chloramines
Project Title:	Well Site Generators
Estimated Completion Year:	2022
Estimated Total Project Cost:	\$200,000
Project Description:	Acquire two generators for Well Sites #5 & #6
Funding Source:	Impact Fee
Justification:	Provide backup power for major well sites
Project Title:	750,000 Gallon Elevated Storage Tank
Estimated Completion Year:	2023
Estimated Total Project Cost:	\$4,000,000
Project Description:	Construct elevated tower west of US 75
Funding Source:	TWDB / Impact Fees
Justification:	Provide required storage for future growth

### *Downtown Street re-paving Projects:*

Project Title:	Van Alstyne Pkwy – Waco St. to Railroad
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$400,000
Project Description:	Repave street in concrete
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	North Preston Street – VA Pkwy to Jefferson
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$600,000
Project Description:	Repave street in concrete
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	South Preston Street – Jefferson to alley South of Marshall
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$600,000
Project Description:	Repave street in concrete
Funding Source:	Street bond
City of Van Alstyne Annual Budget – Fiscal Year 2021 - 2022	

Justification:	Downtown Street Improvements
Project Title:	South Main Street – Jefferson to Fulton
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$427,000
Project Description:	Repave street in concrete
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	Marshall Street – Waco St. to Main St.
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$580,000
Project Description:	Repave street in concrete
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	Cooper Street – Waco St. to Preston St.
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$290,000
Project Description:	Repave street in concrete
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	Main Street Parking Lot – Rail car lot
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$360,000
Project Description:	Pave parking lot in concrete
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	Downtown Streetscape
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$1,400,000
Project Description:	Landscape, lighting, street furniture for Downtown
Funding Source:	Street bond
Justification:	Downtown Street Improvements
Project Title:	Downtown Utility Relocations
Estimated Completion Year:	2024
Estimated Total Project Cost:	\$1,600,000
Project Description:	Place electrical / phone underground
Funding Source:	Street bond
Justification:	Downtown Street Improvements



# APPENDIX

# 2021 Tax Rate Calculation Worksheet

Date: 08/02/2021 07:05 PM

## Taxing Units Other Than School Districts or Water Districts

### CITY OF VAN ALSTYNE

Taxing Unit Name

Phone (area code and number)

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

**1. 2020 total taxable value.** Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).<sup>1</sup>

\$393,418,771

**2. 2020 tax ceilings.** Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step.<sup>2</sup>

\$52,356,777

**3. Preliminary 2020 adjusted taxable value.** Subtract Line 2 from Line 1.

\$341,061,994

**4. 2020 total adopted tax rate.**

\$0.584456/\$100

**5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.**

**A. Original 2020 ARB values:**

\$0

<b>B. 2020 values resulting from final court decisions:</b>	\$0
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$0
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$0
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$0
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$0
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$341,061,994
<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>	\$31,886
<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:	\$194,179
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$1,246,890
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$1,441,069
<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.	\$1,472,955
<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.	\$339,589,039
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$1,984,748
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court	\$0

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>	\$1,984,748
<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>  <b>A. Certified values:</b>  <b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:  <b>C. 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:  <b>D. 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>  <b>E. Total 2021 value.</b> Add A and B, then subtract C and D.	   \$466,987,491   \$0   \$0   \$0   \$466,987,491
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>  <b>A. 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>  <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>  <b>C. Total value under protest or not certified:</b> Add A and B.	   \$0   \$0   \$0
<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>	\$56,092,356
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$410,895,135
<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b>	\$206,916

Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	
<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>	\$42,232,342
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$42,439,258
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$368,455,877
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.538666/\$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.	\$0.459554/\$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> .	\$341,061,994
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$1,567,364
<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.	\$0
<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.	\$0
<b>E. Add Line 30 to 31D.</b>	\$1,567,364
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$368,455,877
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.425387/\$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.	\$0.425387/\$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>\$284,040</p> <p>\$0.077089</p> <p>\$0.502476</p>
<p><b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08.</p> <p>- 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>	\$0.520062/\$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	\$0.000000/\$100

<p>in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <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>\$370,503</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$370,503</p>
<b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>28</sup>	\$0
<b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.	\$370,503
<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>95.79%</p> <p>95.96%</p> <p>96.36%</p> <p>100.00%</p>
<b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E	\$370,503
<b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$410,895,135

<b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.	\$0.090169/\$100
<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.610231/\$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
<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.	\$0
<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>  <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>  - or - <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.	\$284,040
<b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$410,895,135
<b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.	\$0.069128/\$100
<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> .	\$0.538666/\$100
<b>56. 2021 NNR tax rate, adjusted for sales tax.</b> <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.	\$0.538666/\$100
<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> .	\$0.610231/\$100
<b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.	\$0.541103/\$100

<sup>31</sup>Reserved for expansion

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

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

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

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

<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> .	\$410,895,135
<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).	\$0.541103/\$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).	\$0.541103/\$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>	\$0.425387/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$410,895,135
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.121685
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.090169/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.637241/\$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
<b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<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.  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.  - or - If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. <sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.  - or - 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.	N/A
<b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.	N/A
<b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	N/A
<b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.	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). \$0.538666/\$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). \$0.541103/\$100

Indicate the line number used: 58

### De minimis rate

If applicable, enter the de minimis rate from Line 72. \$0.637241/\$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

Printed Name of Taxing Unit Representative

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

Taxing Unit Representative

\_\_\_\_\_  
Date