



Annual Budget Fiscal Year 2022 – 2023

City of Van Alstyne, Texas

October 1, 2022 – September 30, 2023





ANNUAL BUDGET – FISCAL YEAR 2022 – 2023

This budget will raise more revenue from property taxes than last year's budget by \$1,000,353, which is a 39% increase from last year's budget. The property tax revenue to be raised from new property added to the roll this year is \$356,649.

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

FOR: Ryan Neal, Dusty Williams, Lee Thomas, Katrina Arsenault

Against:

PRESENT and not voting: Mayor Jim Atchison

ABSENT: Marla Butler

Tax Rates	FY 2020 – 2021	FY 2021 - 2022	FY 2022 - 2023
Property Tax Rate	0.584456/\$100 of value	0.563713/\$100 of value	0.563713/\$100 of value
No New Revenue (NNR) Rate	0.520813/\$100 of value	0.538666/\$100 of value	0.433990/\$100 of value
NNR M&O Tax Rate	0.395911/\$100 of value	0.448497/\$100 of value	0.233989/\$100 of value
Voter Approval Tax Rate	0.577463/\$100 of value	0.541103/\$100 of value	0.576753/\$100 of value
De Minimis Rate		0.637241/\$100 of value	0.651664/\$100 of value
Debt Rate (I&S)	0.124902/\$100 of value	0.090169/\$100 of value	0.200001/\$100 of value

The total amount of municipal debt obligation for the City of Van Alstyne is \$30,547,645. Of that amount \$525,579 is secured by property taxes, \$18,285,000 is secured by property tax through the I&S rate and \$11,737,067 is supported by water and sewer revenues.



City of Van Alstyne				
2022 Tax Rate				
M & O (<i>Maintenance & Operations</i>)				
I & S (<i>Interest & Sinking</i>)				
	Rate per \$100 value	Freeze Adjusted Taxable	Freeze Taxes	Total Taxes
M&O				
2021 Rate	0.473544			
2022 No New Revenue Rate	0.233989	583,034,027.00	259,611.55	1,623,847.04
2022 Voter Approval Rate	0.376752	583,034,027.00	259,611.55	2,456,203.91
2022 De Minimis Rate	0.451663	583,034,027.00	259,611.55	2,892,960.53
2022 Custom	0.363712	583,034,027.00	259,611.55	2,380,176.27
I&S				
2021 Rate	0.090169			
2022 No New Revenue Rate	0.200001	583,034,027.00	-	1,166,073.88
2022 Voter Approval Rate	0.200001	583,034,027.00	-	1,166,073.88
2022 De Minimis Rate	0.200001	583,034,027.00	-	1,166,073.88
2022 Custom	0.200001	583,034,027.00	-	1,166,073.88
Total				
2021 Rate	0.563713			
2022 No New Revenue Rate	0.433990	583,034,027.00	259,611.55	2,789,920.92
2022 Voter Approval Rate	0.576753	583,034,027.00	259,611.55	3,622,277.79
2022 De Minimis Rate	0.651664	583,034,027.00	259,611.55	4,059,034.41
2022 Custom	0.563713	583,034,027.00	259,611.55	3,546,250.15

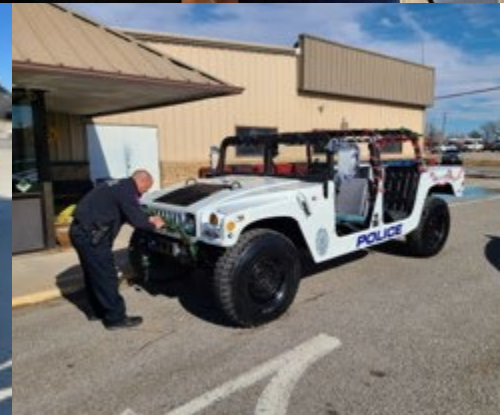


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OVERVIEW

Mayor and City Council

Organizational Chart

Boards and Commissions

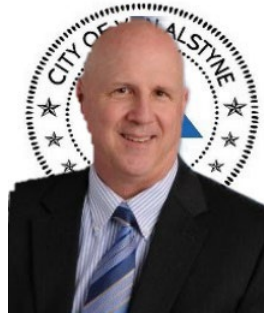
Budget Team

Vision, Mission & Principles

Community Profile

Letter from the City Manager

Mayor and City Council



Jim Atchison
Mayor



Ryan Neal
Place 1



Marla Butler
Place 2



Dusty Williams
Place 3



Lee Thomas
Place 4, Mayor Pro Tem



Katrina Arsenault
Place 5

City Organization



Lane Jones
City Manager



David Ritter
City Attorney



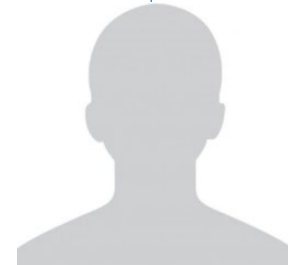
Jennifer Gould
City Secretary /
Assistant City Manager



Justin Johnson
Director of Public Works



Tim Barnes
Chief of Police



Vacant
Controller



Judy Kimzey
Library Director



Alex Glushko
Director of
Development Services

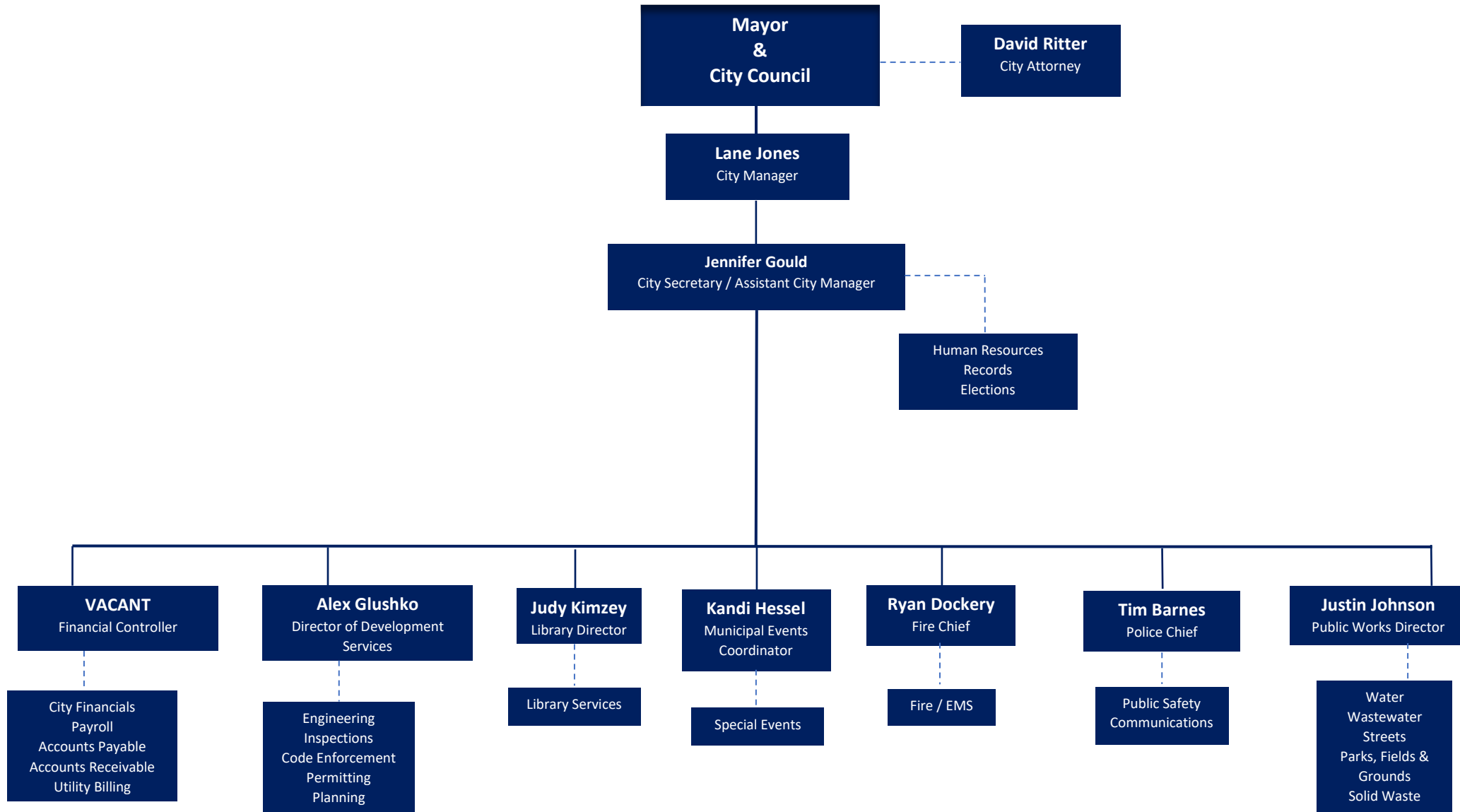


Kandi Hessel
Municipal Events
Coordinator



Ryan Dockery
Fire Chief

City Organization Chart



BOARDS AND COMMISSIONS

Planning and Zoning Commission

The Planning and Zoning Commission is governed by City of Van Alstyne Code of Ordinances, Chapter 46, Article V, Section 46-201 and is charged with the duty and authority to review and consider submitted site plans and plats; make recommendation to City Council on Zoning Ordinance Amendments, Comprehensive Plan Amendments, Specific Use permits and rezoning requests.

The Planning and Zoning Commission consists of five (5) members and up to two (2) alternate members. The term for Places 1 and 3 shall expire September 30 of every third year commencing in 2023, places 2 and 4 shall expire September 30 of every third commencing in 2024, and place 5 as well as alternate places 1 and 2 shall expire September 30 of every third year commencing in 2022.

Library Board

The Library Board is governed by City of Van Alstyne Code of Ordinances Chapter 2, Article IV, Division 2 and is responsible for advising City Council in all matters pertaining to Library Services. The board consists of seven (7) voting members appointed by City Council, each serving two (2) year terms.

The Library Board meets on the first Tuesday of each month at 5:30pm at the Van Alstyne Public Library. Meetings are held in the months of January-May and September-November.

Van Alstyne Community Development Corporation (4B)

The Van Alstyne Community Development Corporation's focus is to develop and implement creative community-based strategies to enhance business economic opportunities, build strong communities and ensure a dynamic framework for quality growth and development.

The board consists of seven (7) directors, each serving two (2) years terms.

VACDC meetings are held on the second Thursday of each month at 6:00pm.

Van Alstyne Economic Development Corporation (4A)

The purpose of the Van Alstyne Economic Development Corporation is to promote, assist, and enhance economic development, including but not limited to, creation of jobs and new wealth within the city.

The Board shall consist of at least five (5) and no more than seven (7) directors, each serving two (2) year staggered terms.

VAEDC meetings are held on the second Thursday of month at 6:00pm.

*All information regarding meetings is for informational purposes only.
Dates and times are subject to change.*

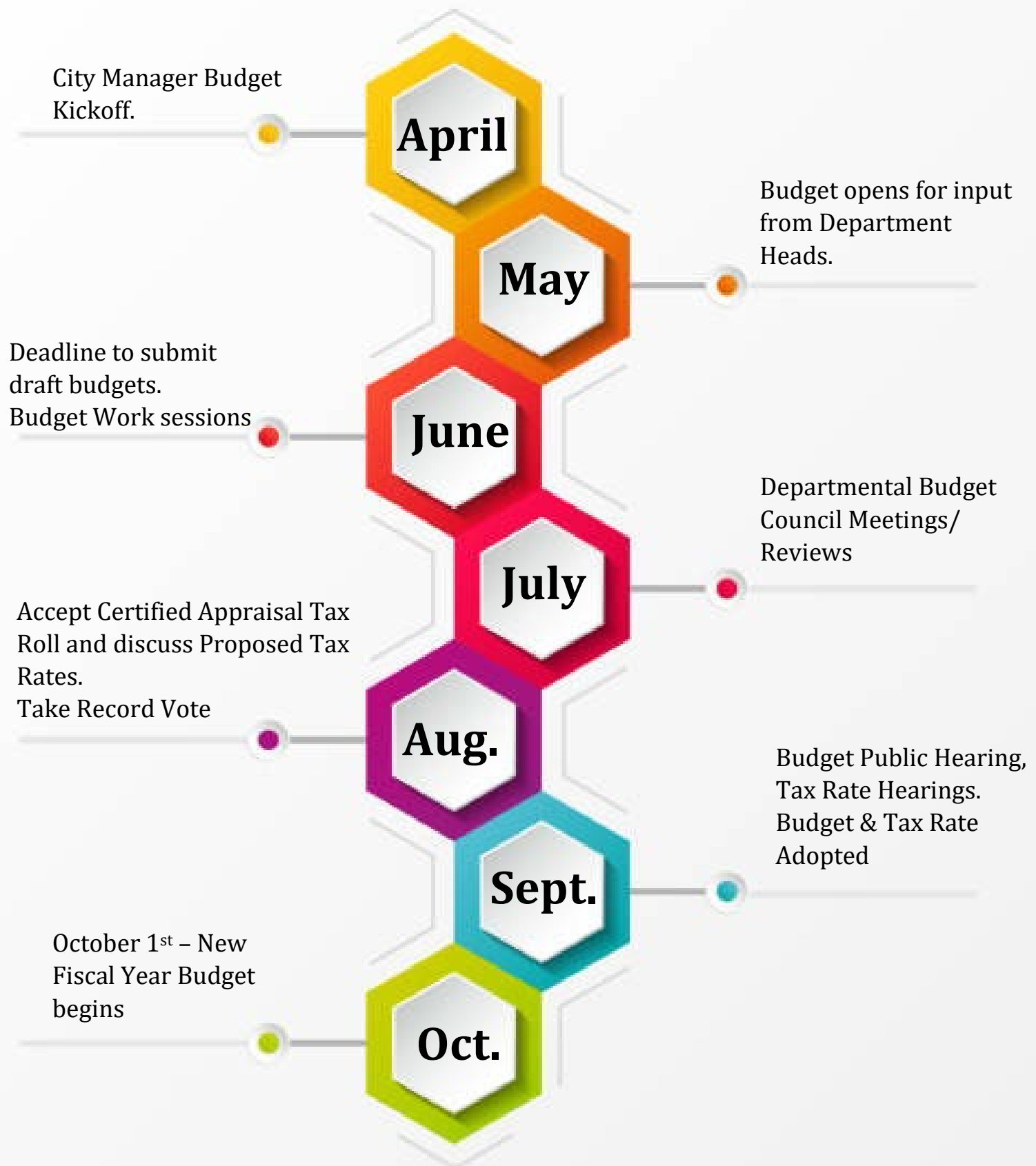
BUDGET TEAM

Lane Jones	City Manager
Jennifer Gould	City Secretary / Assistant City Manager
Tiffanie McDaniel	Senior Financial Accountant
Alex Glushko	Director of Development Services
Judy Kimzey	Library Director / Grants Coordinator
Kandi Hessel	Municipal Events Coordinator
Ryan Dockery	EMS / Fire Chief
Tim Barnes	Chief of Police
Justin Johnson	Director of Public Works

THANK YOU!

The City Manager, Assistant City Manager and Senior Financial Assistant wish to extend their appreciation to all City departments for their assistance and cooperation in completing the annual budget.

BUDGET CALENDAR



VISION, MISSION & PRINCIPLES

VISION

Van Alstyne's Vision is to expand and prosper by:

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

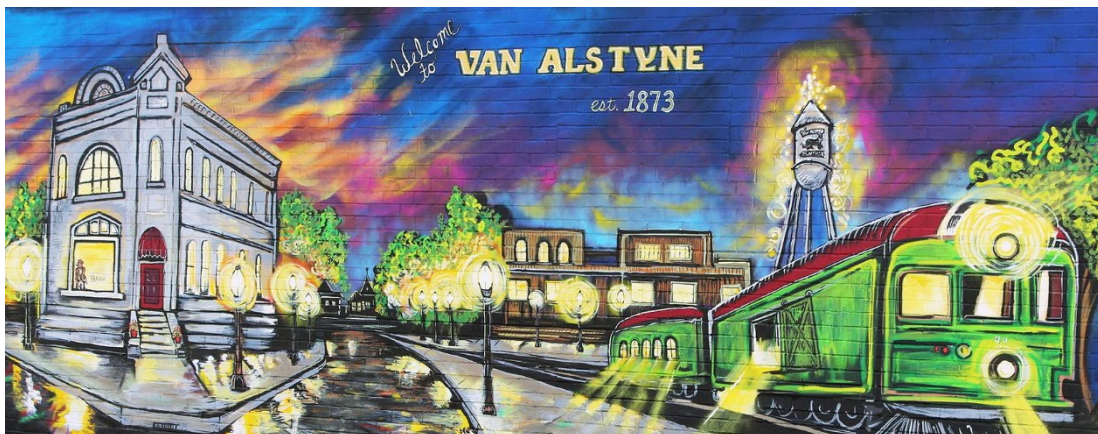
MISSION

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.*



Community Profile



County: Grayson / Collin

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: 4.81 mi²

Form of Government: Council/ Manager

Number on Council: 6

Municipal Police: 13

EMS / Fire: 13

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 2022, Van Alstyne reached its highest population of 5,286 citizens and expects to reach approximately 5,700 by 2023.



Growth

The City of Van Alstyne is rapidly growing. Within the last year, the area for inner-city limits has expanded from 4.74 mi² to 4.81 mi². 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.

Numerous subdivisions will either continue or commence construction in FY23, including Lincoln Pointe, River Ranch, Rolling Ridge, Tinsley Heights, the Ballard Addition, and Thompson Farms. Upon completion, these subdivisions will include over 650 available lots. In addition, Phase 2 of the Brooks multi-family development is also anticipated to complete construction. Some notable non-residential developments expected to begin construction in FY23 include Van Alstyne High School, First Baptist Church, Allan Commercial Millwork and Dreamline (Cold Springs Industrial Park).

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

Letter from the City Manager



Office of the City Manager – Administration

City Manager's Budget Message FY 2022 – 2023

Honorable Mayor and City Council
City of Van Alstyne
152 N Main Drive
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 2022-2023.

The Final budget has been prepared consistent with Council direction following input received during three budget work sessions and with further refinements prepared over the past several weeks for your consideration. Your city management team has worked diligently 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 with attainable revenue and expenditure plans. The property tax rate proposed at \$0.563713/\$100.00 in valuation represents the fifth year in a row the city has proposed taxing rates at or below prior year city-imposed taxing rates. Proposed water rates reflect a reduction in both base and consumption rates charged to our citizenry.

The Final Budget reflects the following highlights:

- * Staffing increases in emergency services (Police / Fire) to reflect growth trends and public safety.
- * Significant investment into city infrastructure to include water, wastewater, and streets.
- * Proposed reduction in base rate charges for providing water service to our citizens.
- * Proposed taxing rate of \$0.563713/\$100.00
- * Strategic investments to include funding for an updated Comprehensive Plan, funding for a Public Safety Facility and the expansion of Development Services to add in-house engineering and inspection services. Continued investment into our historic downtown with street improvements, parking lots, updated utilities, streetscaping, streetlights, and park benches.
- * Quality of Life investments to include a new 24-acre park, the extension of an existing shared use path bringing this trail from Williams Way and Waco to the new Central Social District.

Budget Overview

General Fund Budget:

Income: \$8,807,176 Expenditures: \$8,807,176

Revenues generated in this fund represent Property Tax collections, Sales Tax collections, Franchise Tax, Community Development Fees, Developer Annual Police/Fire Compensation, Building Permits, Building Inspections, Court Fines, EMS Collectables, and Grant Revenue. Expenditures providing for the addition of two new police officers, the replacement of one police vehicle, adding two additional firefighters/EMT's. Additionally, the GF budget will support the addition of a Senior Plans Examiner, Civil Engineer, and Media & Digital Communications Specialist as well as make needed enhancements to City Hall and the Community Center.

Enterprise Fund Budget:

Income: \$4,891,392 Expenditures: \$4,891,392

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 services as the result of growth in our community. Expenditures include plant repairs, smoke testing and line repairs, and the purchase of a new wastewater line jetter as well as two service vehicles. Expenditures relating to water / wastewater include multiple city improvement projects, such as the Preston Ave Infrastructure Improvements, Nunnalee Ave Infrastructure Improvements, Village Parkway Wastewater Improvements, extension of the City's Water CCN, and upsizing the lift station for the current Van Alstyne High School.

Impact Fee Budget:


Income: \$3,032,931 Expenditures: \$3,032,931

Impact Fee revenue represents fees collected from developers as they impact the water and wastewater system in Van Alstyne. The city estimates a total of 265 new lots for FY 2022 - 2023 for a total anticipated revenue of \$1,260,000 in Impact and Mantua Capital Recovery fees. Expenditures will include Hurricane Creek Wastewater Improvement, Nunnalee Ave. Water & Wastewater Improvements, and upsize to the current Van Alstyne High School lift station.

Total City Budget:

Income: \$46,300,463 Expenditures: \$34,373,140.16

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



FUND OVERVIEW

Fund Descriptions

Fund Structure

Budget Summary

Fund Balance

Department Codes

Personnel Summary

Fund Descriptions

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, EMS / Fire 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 to finance specific government projects. The principal and interest can be paid out of this fund.

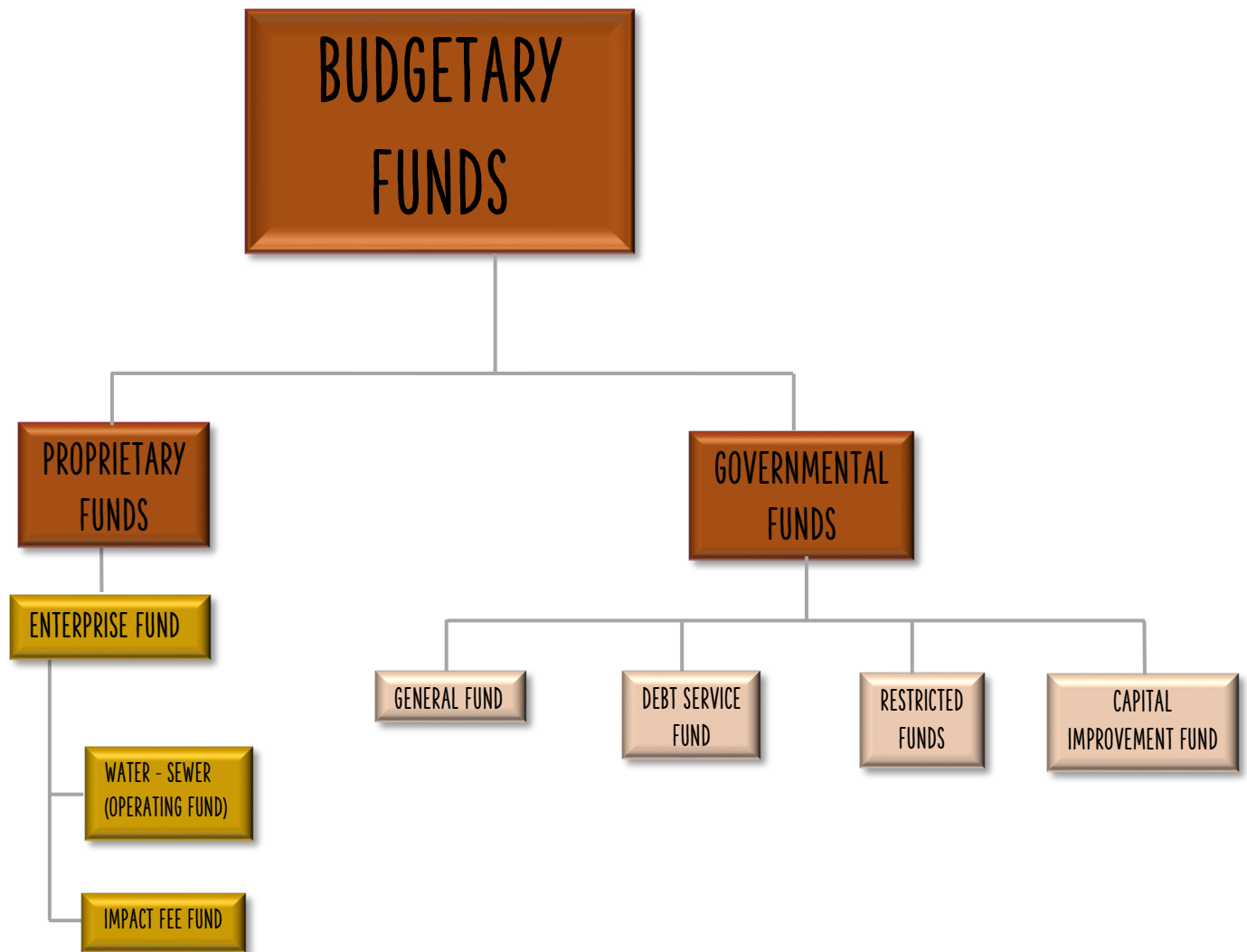
Capital Improvement Funds

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



Fund Structure (cont'd)

GENERAL FUND

- Administration
- Development
- Library
- Museum
- Municipal Events
- EMS / Fire
- Police
- Communications
- Municipal Court
- Parks
- Senior Center
- Streets

ENTERPRISE FUND

- Water
- Wastewater
- Impact Fees

2022 - 2023 Budget Summary

	FY 2021 Final	FY 2022 Final	FY 2023 Proposed
10 - General Fund			
Revenue	\$5,924,185.82	\$7,027,870.13	\$8,807,175.78
Expense	(\$5,644,137.22)	(\$6,992,057.83)	(\$8,807,175.78)
Revenue over Expense	<u>\$280,048.60</u>	<u>\$35,812.30</u>	<u>\$0.00</u>
15 - Sales Tax Streets Fund			
Revenue	\$238,275.00	\$321,600.00	\$500,950.00
Expense	(\$238,000.00)	\$0.00	(\$300,000.00)
Revenue over Expense	<u>\$275.00</u>	<u>\$321,600.00</u>	<u>\$200,950.00</u>
20 - Municipal Court Special Revenues			
Revenue	\$19,840.00	\$19,140.00	\$20,350.00
Use of Available Fund Balance	\$0.00 ***	\$4,668.41	\$0.00
Expense	(\$16,240.00)	(\$23,808.41)	(\$15,940.00)
Revenue over Expense	<u>\$3,600.00</u>	<u>\$0.00</u>	<u>\$4,410.00</u>
21 - Police Seizure			
Revenue	\$40.00	\$40.00	\$200.00
Expense	\$0.00	\$0.00	\$0.00
Revenue over Expense	<u>\$40.00</u>	<u>\$40.00</u>	<u>\$200.00</u>
40 - Debt Service			
Revenue	\$483,002.97	\$377,876.08	\$1,680,794.44
Use of Available Fund Balance	\$0.00	\$0.00 ***	\$345,487.12
Expense	(\$371,444.38)	(\$370,502.50)	(\$2,026,281.56)
Revenue over Expense	<u>\$111,558.59</u>	<u>\$7,373.58</u>	<u>\$0.00</u>
50 - Capital Improvement			
Revenue	\$53,000.00	\$83,500.00	\$20,075,500.00
Use of Available Fund Balance	* \$4,694,838.00	* \$4,005,278.13	* 7,291,170.00
Expense	(\$4,698,174.00)	(\$4,008,593.13)	(\$15,299,420.00)
Revenue over Expense	<u>\$49,664.00</u>	<u>\$80,185.00</u>	<u>\$12,067,250.00</u>
60 - Enterprise Fund			
Revenue	\$8,702,413.74	\$5,618,221.18	\$6,155,391.67
Use of Available Fund Balance	\$0.00 **	\$39,331.62 **	1,768,931.16
Expense	(\$4,697,671.14)	(\$5,547,778.56)	(\$7,924,322.82)
Revenue over Expense	<u>\$4,004,742.60</u>	<u>\$109,774.24</u>	<u>(\$0.00)</u>
Grand Total			
Revenue	\$15,453,967.53	\$13,448,247.39	\$37,240,361.90
Use of Available Fund Balance	\$4,694,838.00	\$4,044,609.75	9,060,101.16
Expense	(\$15,698,866.74)	(\$16,942,740.43)	(\$34,373,140.16)
Revenue over Expense	<u>\$4,449,938.79</u>	<u>\$550,116.71</u>	<u>\$11,927,322.89</u>
	<small>*expenses supported by \$4,694,838.00 fund balance</small>	<small>*expenses supported by \$4,005,278.13 fund balance ** expenses supported by \$39,331.62 in available Impact Fee fund balance *** expenses supported by \$4,668.41 in available fund balance</small>	<small>*expenses supported by \$7,291,170 fund balance **expenses supported by \$1,768,931.16 in available Impact Fee fund balance ***expenditures supported by \$345,487.12 in available fund balance</small>

CITY OF VAN ALSTYNE FUND BALANCE

GENERAL FUND	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	BUDGET FY 2023
BEGINNING FUND BALANCE	\$ 1,669,806	\$ 2,710,186	\$ 2,710,186	\$ 3,724,850
REVENUES				
Property Tax	1,760,538	2,202,397	2,218,397	2,407,176
Sales Tax	1,770,813	1,607,110	2,203,360	2,499,466
Franchise Tax	239,992	250,000	250,000	260,000
Administration	606,554	439,185	569,485	639,158
Development	808,226	788,500	1,771,500	961,500
Library	6,037	6,580	6,580	60,099
Municipal Events	-	22,325	63,050	110,000
Fire and Ambulance	633,285	700,477	722,230	911,498
Police	273,428	382,155	435,727	452,709
Municipal Court	262,647	550,000	425,000	450,000
Grant Revenue	266,021	3,460	29,253	5,000
Parks	129,403	25,680	90,881	50,570
Other Revenues	29,000	-	18,200	-
TOTAL REVENUES	\$ 6,785,945	\$ 6,977,870	\$ 8,803,664	\$ 8,807,176
EXPENDITURES				
General Government	(1,039,042)	(1,269,301)	(1,350,842)	(1,601,519)
Development	(855,000)	(1,063,594)	(1,170,772)	(1,412,713)
Library	(310,313)	(305,006)	(320,127)	(411,414)
Municipal Events	(63)	(165,884)	(232,951)	(294,209)
Fire And Ambulance	(1,221,761)	(1,352,992)	(1,389,953)	(1,759,739)
Police	(1,223,245)	(1,494,098)	(1,526,812)	(1,797,181)
Municipal Court	(130,194)	(392,462)	(287,545)	(313,254)
Communications	(253,383)	(287,545)	(392,462)	(368,470)
Parks	(629,616)	(547,659)	(863,230)	(743,103)
Streets and Infrastructure	(82,949)	(102,170)	(254,306)	(105,575)
TOTAL EXPENDITURES	\$ (5,745,565)	\$ (6,980,711)	\$ (7,788,999)	\$ (8,807,176)
Excess Revenues over Expenditures	1,040,379	(2,841)	1,014,664	-
OTHER FINANCING SOURCES				
Community Development Fund Balance	-	-	-	100,000.00
Transfers in (out)	-	-	-	-
TOTAL OTHER FINANCING SOURCES	-	-	-	100,000.00
Net Change in Fund Balances	1,040,379	(2,841)	1,014,664	122,001.03
ENDING FUND BALANCE	\$ 2,710,186	\$ 2,707,345	\$ 3,724,850	\$ 3,846,851

STREET SALES TAX FUND	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	BUDGET FY 2023
BEGINNING FUND BALANCE	\$ 167,538	\$ 352,357	\$ 352,357	\$ 352,357
REVENUES				
Sales Tax	353,476	320,750	425,000	500,000
Investment Earnings	959	850	850	950
TOTAL REVENUES	\$ 354,436	\$ 321,600	\$ 425,850	\$ 500,950
EXPENDITURES				
Streets and Infrastructure	(169,617)	(150,000)	(550,000)	(300,000)
TOTAL EXPENDITURES	\$ (169,617)	\$ (150,000)	\$ (550,000)	\$ (300,000)
Excess Revenues over Expenditures	184,819	171,600	(124,150)	200,950
OTHER FINANCING SOURCES				
Fund Balance carry forward	-		124,150.00	
ENDING FUND BALANCE	\$ 352,357	\$ 523,957	\$ 352,357	\$ 553,307

DEBT SERVICE FUND	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	BUDGET FY 2023
BEGINNING FUND BALANCE	\$ 415,108	\$ 521,165	\$ 521,165	\$ 389,345
REVENUES				
Property Tax	476,053	376,276	418,600	1,178,074
Investment Earnings	1,529	1,600	1,600	1,600
TOTAL REVENUES	\$ 477,581	\$ 377,876	\$ 420,200	\$ 1,179,674
EXPENDITURES				
Debt Service	(371,524)	(370,503)	(552,021)	(2,026,282)
TOTAL EXPENDITURES	\$ (371,524.38)	\$ (370,503)	\$ (552,021)	\$ (2,026,282)
Excess Revenues over Expenditures	106,057	7,374	(131,821)	(846,608)
OTHER FINANCING SOURCES				
Fund Balance Carry forward	-	-	-	345,487
Transfers in (out)	-	-	-	501,121
TOTAL OTHER FINANCING SOURCES	-	-	-	846,607.56
Net Change in Fund Balances	106,057	7,374	(131,821)	-
ENDING FUND BALANCE	\$ 521,165	\$ 528,539	\$ 389,345	\$ 389,345

CAPITAL PROJECTS FUND	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	BUDGET FY 2023
BEGINNING FUND BALANCE	\$ 3,758,336	\$ 12,016,185	\$ 12,016,185	\$ 4,761,580
REVENUES				
Developer Service Fees	204,650	65,000	65,000	45,500
Miscellaneous	4,620	19,100	19,100	-
Bond Proceeds	360,291	8,138,959	8,138,959	20,000,000
Investment Earnings	18,152	18,500	18,500	30,000
Other	-	350,307	350,307	-
TOTAL REVENUES	\$ 587,714	\$ 8,591,866	\$ 8,591,866	\$ 20,075,500
EXPENDITURES				
Machinery and Equipment	(34,914)	-	-	-
Buildings & Improvements	-	-	-	(6,000,000)
Land & Improvements	(107,149)	(177,400)	(177,400)	(3,500,000)
Infrastructure Improvements	(1,851,502)	(11,994,237)	(11,994,237)	(5,662,750)
Other Expenditures	(40,083)	-	(235,307)	-
TOTAL EXPENDITURES	\$ (2,033,648)	\$ (12,171,637)	\$ (12,406,944)	\$ (15,162,750)
Excess Revenues over Expenditures	(1,445,934)	(3,579,771)	(3,815,078)	4,912,750
OTHER FINANCING SOURCES				
Proceeds from Central Social District Bond	4,644,838	3,855,278	3,855,278	3,000,000
Proceeds from Park Dedication Fund Balance	50,000	-	-	-
Proceeds from Mantua Law Enforcement & Firefighting fees	-	150,000	150,000	91,170
Proceeds from Hynds Park Project	-	-	-	3,500,000
Proceeds from American Rescue Plan Act	-	-	-	700,000
Balance Forward	5,008,945	-	-	-
Transfers In (Out)		(153,315)	(153,315)	(136,670)
TOTAL OTHER FINANCING SOURCES	9,703,783	3,851,963	3,851,963	7,154,500
Net Change in Fund Balances	8,257,849	272,192	36,885	12,067,250
ENDING FUND BALANCE	12,016,185	12,288,377	12,053,070	16,828,830

ENTERPRISE FUNDS	ACTUAL FY 2021	BUDGET FY 2022	ESTIMATED FY 2022	BUDGET FY 2023
BEGINNING FUND BALANCE	\$ 12,175,797	\$ 20,097,404	\$ 20,097,404	\$ 21,402,010
REVENUES				
Water	1,880,003	1,988,500	2,100,000	2,253,204
Sewer	1,445,684	1,677,320	1,677,320	1,885,188
Impact Fees	2,033,491	1,306,000	1,575,000	1,260,000
Sanitation	329,653	322,680	322,680	360,000
Penalties, Fines, and Fees	257,482	208,500	286,500	260,500
Other Revenues	4,873,782	115,221	157,684	136,500
TOTAL REVENUES	\$ 10,820,094	\$ 5,618,221	\$ 6,119,184	\$ 6,155,392
EXPENDITURES				
Contractual Services	(745,441)	\$ (734,044)	\$ (731,482)	\$ (842,145)
Depreciation and Amortization	(1,128,469)	\$ (1,355,359)	\$ (1,272,194)	\$ (1,309,775)
Personnel Services	(442,740)	\$ (757,282)	\$ (757,282)	\$ (818,921)
Maintenance and Repairs	(107,882)	\$ (576,500)	\$ (612,000)	\$ (556,900)
Capitalized	(13,750)	\$ (594,199)	\$ (594,199)	\$ (932,000)
Machinery & Equipment	(7,496)	\$ (8,800)	\$ (11,862)	\$ (11,800)
Supplies	(49,270)	\$ (34,700)	\$ (41,000)	\$ (59,000)
Utilities	(181,002)	\$ (215,000)	\$ (223,000)	\$ (242,000)
Administrative	(91,451)	\$ (96,895)	\$ (128,395)	\$ (228,851)
Impact Fee	(130,986)	\$ (1,175,000)	\$ (1,243,165)	\$ (2,922,931)
TOTAL EXPENDITURES	\$ (2,898,487)	\$ (5,547,779)	\$ (5,614,578)	\$ (7,924,323)
Excess Revenues over Expenditures	7,921,607	70,442	504,606	(1,768,931)
Carry forward Fund Balance	-	800,000	800,000	
Impact Fee Fund Balance	-	-	-	1,768,931
TOTAL OTHER FINANCING SOURCES	-	-	800,000	1,768,931
Net Change in Fund Balances	7,921,607	70,442	1,304,606	-
ENDING FUND BALANCE	\$ 20,097,404	\$ 20,167,846	\$ 21,402,010	\$ 21,402,010



General Fund (10) Department Codes

400 – Administration
410 – Development Services
411 – Library
412 – Museum
413 – Events
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



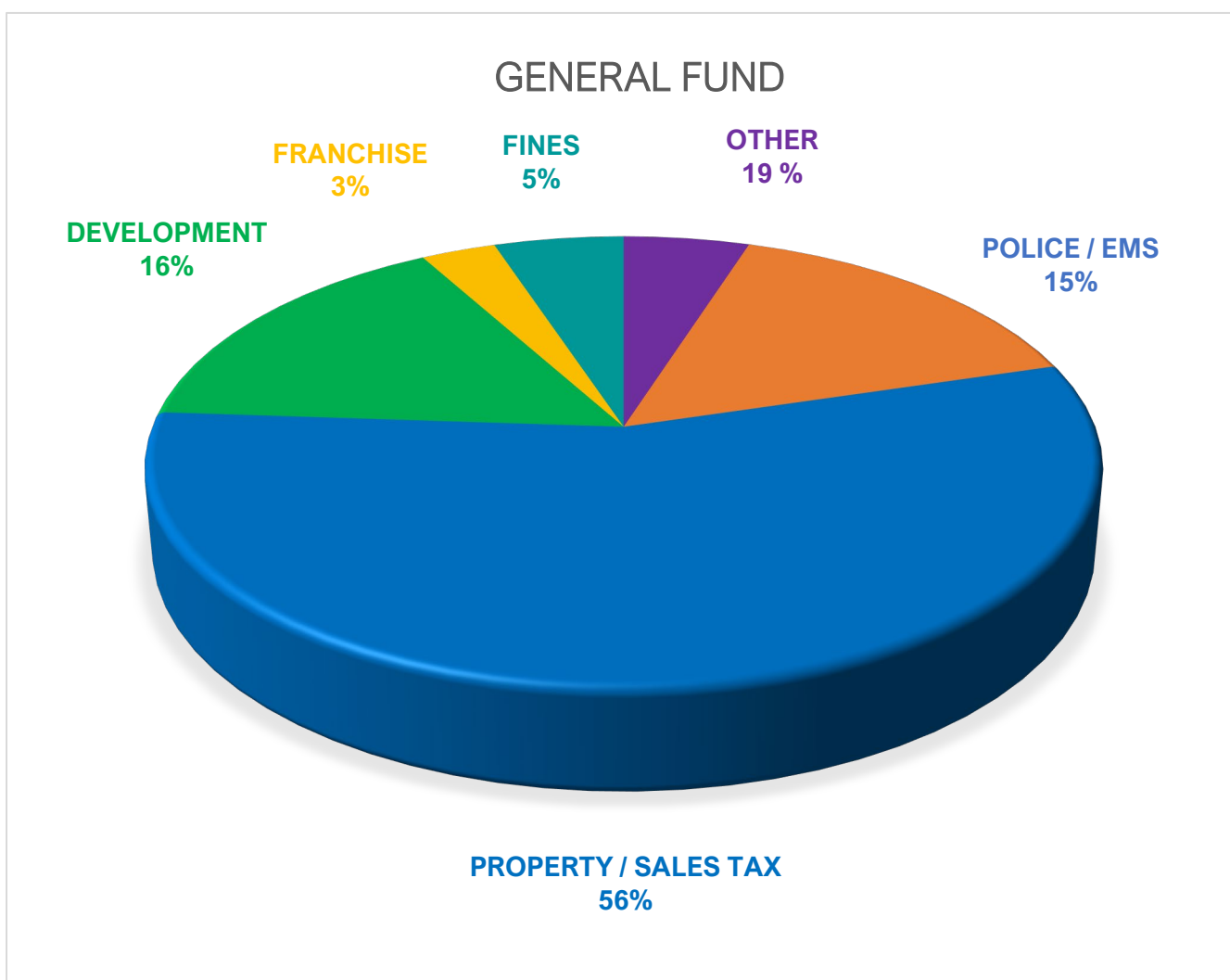
GENERAL FUND

General Fund Overview

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.

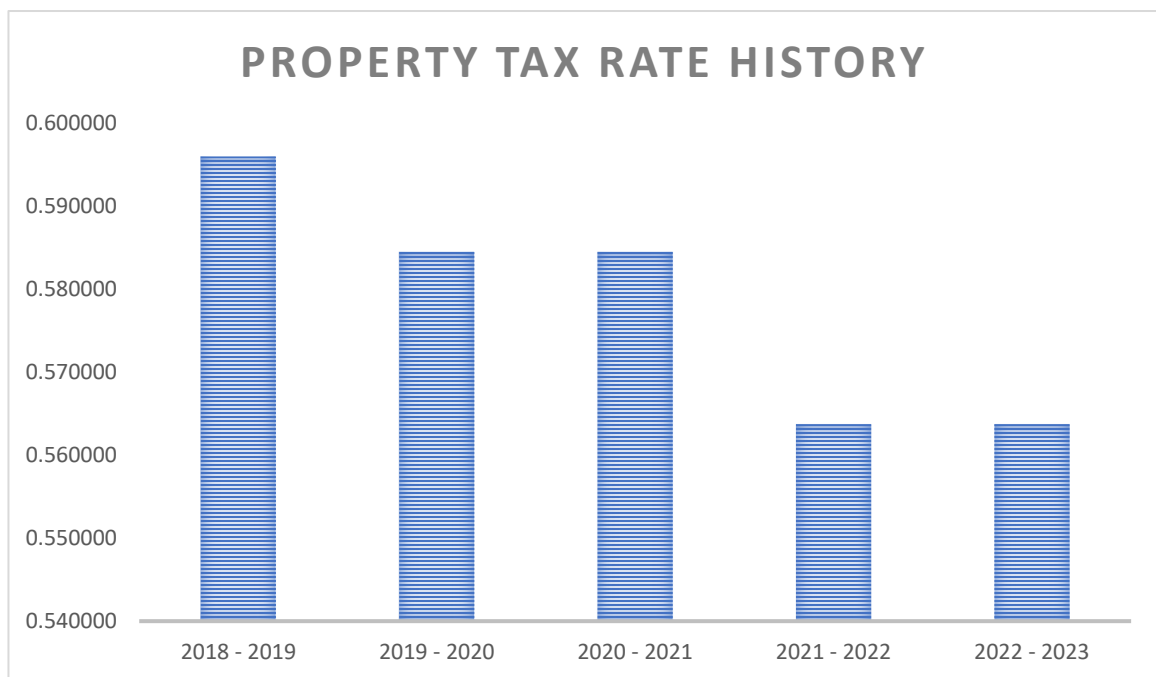
Property Taxes and Sales Taxes constitute 56% of the General Fund's revenue.



Property Tax Rates

Property Tax is collected by the county and distributed to the city. It is a main source of revenue for the City of Van Alstyne General Fund and accounts for 27% of General Fund Revenue. The property tax rate remains \$0.563713 for fiscal year 2022 – 2023.

Tax Year	Tax Rate
2022 – 2023	\$0.563713/ \$100 of value
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

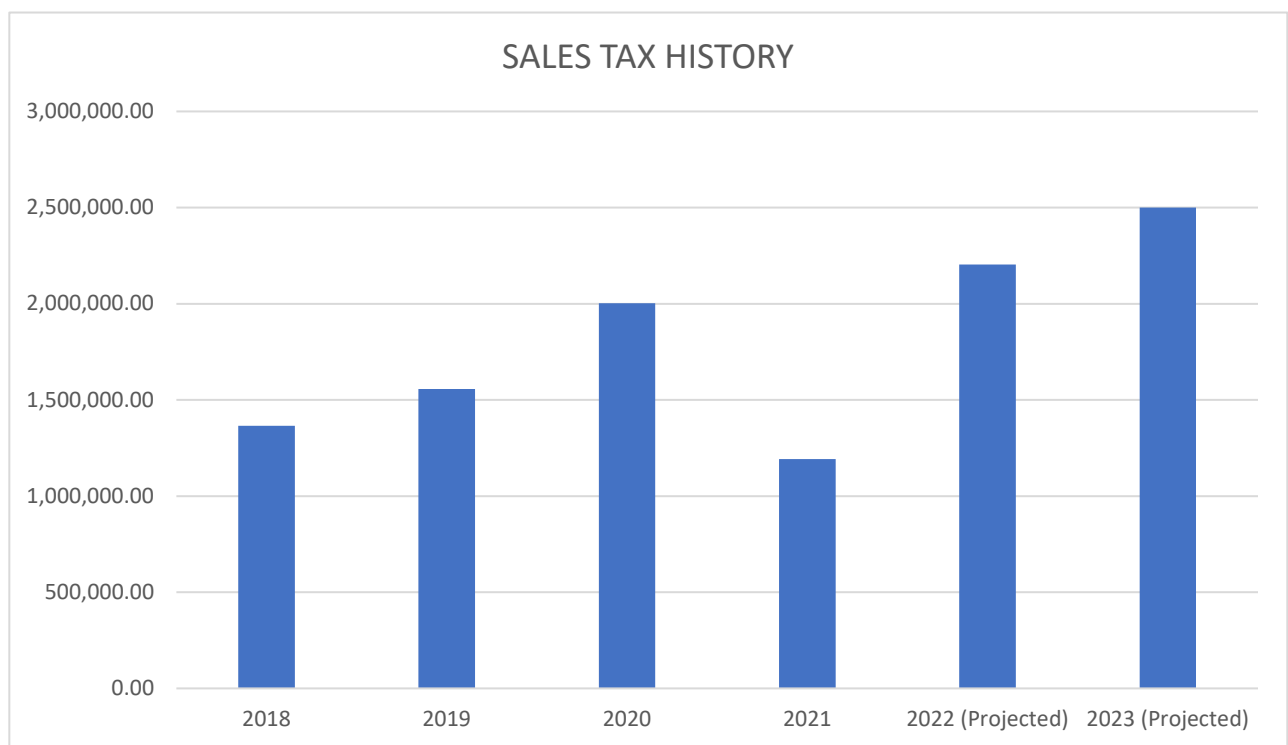


Sales Tax

Sales Tax is another large revenue source for the City of Van Alstyne General Fund. This accounts for 28% 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 0.125% of Sales Tax revenue monthly. The remaining revenue is allocated to the General Fund for Property Tax Relief (0.125%) and Regular Rate (.01%).

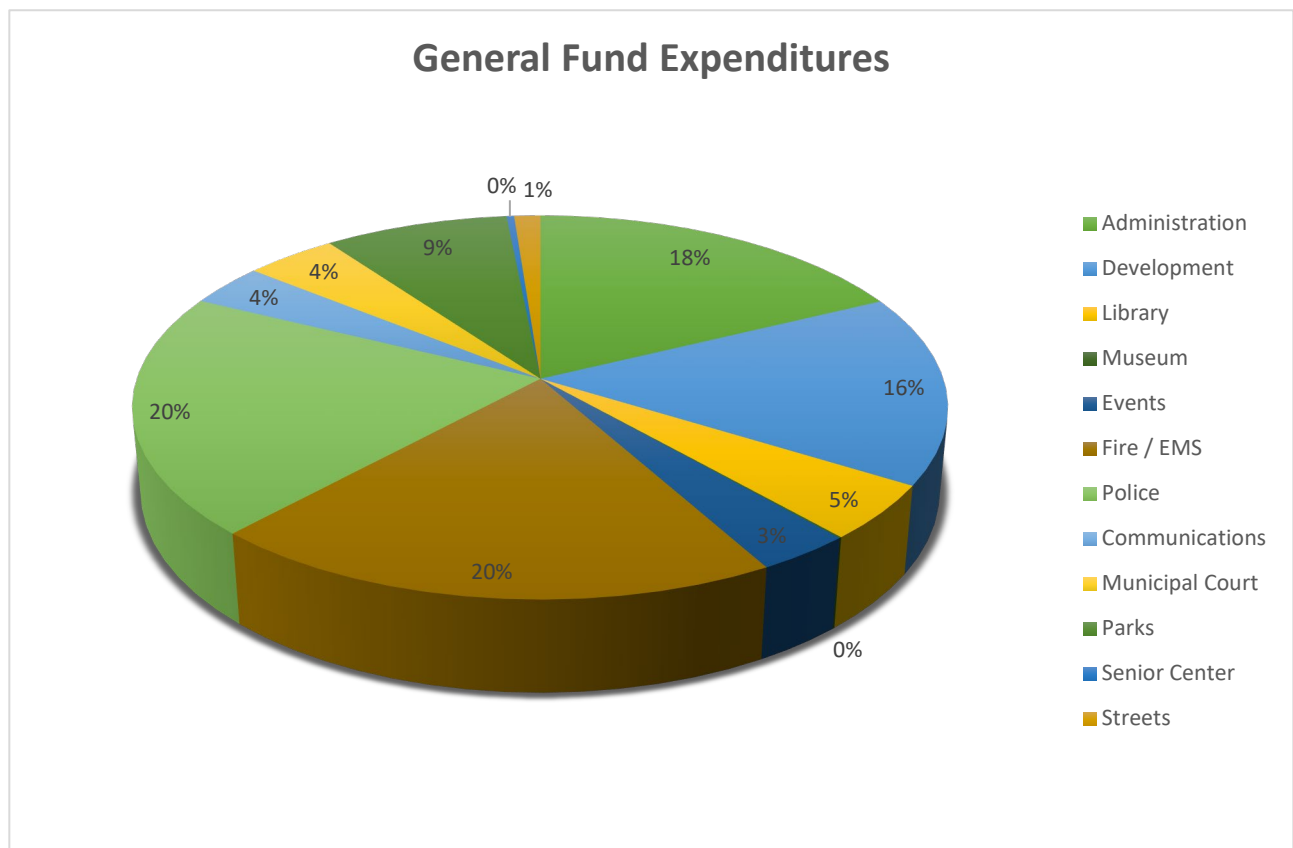
Due to city-wide development, more businesses are opening their doors in Van Alstyne. This progression exhibits a significant increase in sales tax revenue for the city.



General Fund Expenditures

General Fund- 10

Department	Department Code	FY22 – 23 Proposed Budget
Administration	400	\$1,564,769
Development	410	\$1,412,713
Library	411	\$411,414
Museum	412	\$6,850
Events	413	\$294,209
EMS / Fire	544	\$1,759,739
Police	550	\$1,797,181
Communications	551	\$313,254
Municipal Court	552	\$368,470
Parks	555	\$743,103
Senior Center	561	\$29,900
Streets	580	\$105,575



2022 – 2023 General Fund (10) Budget- By Department

400 – ADMINISTRATION

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	400	5101	Property Tax Revenue - Current	1,743,087.18	2,175,397.24	2,175,397.24	2,380,176.27
10	400	5102	Property Tax Revenue - Delinquent	15,241.60	15,000.00	24,000.00	15,000.00
10	400	5103	Property Tax Penalty & Interest	11,711.97	12,000.00	19,000.00	12,000.00
10	400	5106	Intergovernmental Revenues	1,500.00	2,724.00	2,724.00	2,700.00
10	400	5206	Franchise Tax	195,000.00	250,000.00	250,000.00	260,000.00
10	400	5225	Sales Tax Revenue	1,190,000.00	1,603,750.00	2,200,000.00	2,496,265.78
10	400	5310	Mixed Drink Tax	3,200.00	3,360.00	3,360.00	3,200.00
10	400	5311	Community Development Service Fee	225,000.00	300,000.00	425,000.00	437,500.00
10	400	5499	Miscellaneous Revenue	32,750.00	4,550.00	5,850.00	2,750.00
10	400	5501	Reimbursed Salaries	176,452.11	125,911.47	125,911.47	187,207.94
10	400	5530	Interest Income	4,500.00	6,000.00	10,000.00	9,000.00
Total Revenues:				3,598,442.86	4,498,692.71	\$5,241,242.71	5,805,799.99

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022	2023
						Estimated (Amended)	Proposed
10	400	6101	Salaries	551,655.04	559,554.95	530,628.55	637,555.00
10	400	6102	Salaries - Overtime	1,006.10	2,580.00	2,250.00	2,567.00
10	400	6103	Reimbursed Salary Expense	0.00	0.00	0.00	55,668.63
10	400	6114	Payroll Taxes	40,852.83	41,203.60	38,253.08	46,342.18
10	400	6121	Health Insurance	31,795.92	44,234.40	42,427.16	67,789.34
10	400	6125	TMRS Retirement	54,852.95	71,792.85	63,473.54	84,052.52
10	400	6127	Worker's Compensation	1,520.18	1,545.04	1,444.15	1,749.68
10	400	6208	Office Supplies	5,000.00	5,000.00	3,000.00	0.00
10	400	6209	Other Supplies - Misc.	4,500.00	4,500.00	8,500.00	12,500.00
10	400	6212	Postage	4,400.00	4,000.00	5,500.00	7,000.00
10	400	6214	Equipment Lease	2,562.00	16,002.00	32,000.00	47,400.00
10	400	6215	Building Lease	42,000.00	42,000.00	42,000.00	46,800.00
10	400	6303	Maint. & Repair - Buildings	1,000.00	9,000.00	600.00	0.00
10	400	6703	Contract Services	36,338.36	127,495.80	127,495.80	35,150.00
10	400	6705	Mayor Expense	1,000.00	1,000.00	1,000.00	1,000.00
10	400	6706	Council Member's Expense	2,000.00	2,000.00	2,000.00	5,000.00
10	400	6710	Car Allowance	7,200.00	9,000.00	9,000.00	9,000.00
10	400	6711	Travel Expense	2,000.00	3,500.00	3,500.00	3,500.00
10	400	6715	Appraisal District Fees	36,982.23	40,929.37	48,569.96	59,725.00
10	400	6716	Election Expenses	5,500.00	6,000.00	14,801.60	8,000.00
10	400	6721	Education & Training	3,000.00	3,000.00	3,000.00	6,000.00
			Insurance - Property, Liability &				
10	400	6722	Bonds	7,110.00	7,110.00	39,545.00	8,950.00
10	400	6724	Computer & Internet Expense	43,030.00	35,355.00	65,200.00	123,874.83
10	400	6731	Public Notices - Advertising	3,500.00	4,200.00	3,200.00	2,500.00
10	400	6753	Legal Expenses	100,000.00	125,000.00	125,000.00	130,000.00
10	400	6754	Accounting Expenses	15,000.00	15,000.00	20,000.00	15,000.00
10	400	6755	Audit Expense	15,000.00	16,500.00	16,704.67	20,000.00
10	400	6761	Dues & Publications	4,000.00	4,500.00	6,000.00	7,000.00
10	400	6780	Electricity	3,500.00	3,500.00	3,500.00	3,500.00
10	400	6783	Telephone	4,332.00	21,647.40	2,500.00	3,144.00
10	400	6911	Machinery & Equipment	0.00	3,000.00	8,200.00	6,000.00
10	400	6921	Buildings & Improvements	0.00	0.00	31,140.00	6,000.00
10	400	6943	Misc Exp	5,000.00	5,000.00	7,000.00	5,000.00
10	400	6977	Sales & Use Tax Rebate	0.00	0.00	30,282.48	62,000.00
10	400	6978	Property Tax Rebate	0.00	0.00	6,365.58	13,000.00
Total Expenses:				\$1,035,637.61	\$1,235,150.42	\$1,341,081.57	\$1,564,769.18
Total Revenues less Expenses:				\$2,562,805.25	\$3,264,158.19	\$3,900,161.14	\$4,241,030.81

FY 2023 Contract Services for Administration

	FY 2021	FY 2022	FY 2023
10-400-6703			
Sales Tax Assurance	6,000.00	10,896.00	5,000.00
Mosquito Fogging	1,300.00	1,300.00	1,600.00
Tax Assessor Collector Certified Tax Roll	1,986.56	2,200.00	2,900.00
Texoma Fire Equipment - Fire Ext Inspection	200.00	200.00	200.00
Fireworks	9,000.00	12,000.00	-
Pest control	1,200.00	1,200.00	1,500.00
FSC Disclosure Services	3,500.00	3,500.00	3,500.00
Cobra Administration	880.00	600.00	600.00
FSA Administration	1,080.00	900.00	960.00
First Check (<i>Employee background checks</i>)	192.00	200.00	300.00
HR Connect (<i>HR/Insurance Website</i>)	1,500.00	1,500.00	-
Employee Drug Testing (<i>new hire</i>)	30.00	30.00	90.00
CodeRed	1,469.80	1,469.80	1,500.00
Records Consultants, Inc	1,500.00	1,500.00	3,000.00
Records Destruction	1,500.00	1,500.00	1,500.00
Ord Codification	5,000.00	5,000.00	5,000.00
iCompass Agenda/Board & Commission/Public Information Act Management	-	8,500.00	7,500.00
Charter Commission Services		75,000.00	-
	36,338.36	127,495.80	35,150.00

FY 2023 Computer & IT Services for Administration

	FY 2021	FY 2023
10-400-6724		
Microsoft Office 365 License	1,400.00	600.00
Website Hosting	2,460.00	2,460.00
Site Search 360 Software (website search function)	420.00	420.00
GL/Payroll/UB Software Licensing and Support	5,600.00	6,000.00
TYLER TECHNOLOGIES	-	62,288.83
Library IT Services	4,200.00	4,200.00
1/2 cost of City Wide IT Services	25,050.00	45,606.00
Social Media Archiving (SMARSH)	1,900.00	2,300.00
Carbonite backup	800.00	-
ClearRec (bank reconciliation software)	1,200.00	-
	43,030.00	123,874.83

2022 – 2023 General Fund (10) Budget- By Department

410 – DEVELOPMENT SERVICES

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	410	5312	Infrastructure Inspection Fees	114,240.98	210,000.00	650,000.00	300,000.00
10	410	5313	Building Permits	595,875.77	500,000.00	1,000,000.00	600,000.00
10	410	5314	Zoning Fees	6,691.00	10,000.00	10,000.00	10,000.00
10	410	5317	Miscellaneous Permits	2,040.00	1,500.00	1,500.00	1,500.00
10	410	5335	Development Fees	88,307.88	40,000.00	83,000.00	50,000.00
10	410	5501	Reimbursed Salaries	0.00	27,000.00	0.00	0.00
10	410	5711	Returned Checks Re-Deposited	1,040.00	0.00	27,000.00	0.00
Total Revenues:				\$808,195.63	\$788,500.00	\$1,771,500.00	\$961,500.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	410	6101	Salaries	74,021.34	232,720.00	242,720.00	350,239.69
10	410	6102	Salaries - Overtime	1,115.74	3,540.00	3,540.00	3,105.45
10	410	6114	Payroll Taxes	5,421.41	18,073.89	18,838.89	27,030.90
10	410	6121	Health Insurance	12,551.56	31,560.32	31,560.32	48,268.25
10	410	6125	TMRS Retirement	7,575.61	30,642.92	30,354.77	46,436.55
10	410	6127	Worker's Compensation	263.28	619.95	646.19	927.18
10	410	6130	TWC Settlement	1,713.56	0.00	0.00	0.00
10	410	6208	Office Supplies	2,833.17	2,000.00	1,500.00	2,000.00
10	410	6209	Other Supplies - Misc.	838.79	500.00	1,000.00	0.00
10	410	6210	Clothing Supplies	343.25	550.00	550.00	550.00
10	410	6216	Vehicle Supplies - Fuel	774.85	1,500.00	3,100.00	3,000.00
10	410	6301	Maint. & Repair - Vehicles	744.12	1,000.00	3,500.00	2,000.00
10	410	6700	Professional Services	277,065.00	260,000.00	260,000.00	430,000.00
10	410	6701	Building Inspection	458,799.00	380,000.00	487,500.00	400,000.00
10	410	6703	Contract Services	6,095.00	24,594.00	24,594.00	32,550.00
10	410	6708	Animal Control Services	550.00	1,000.00	1,000.00	2,000.00
10	410	6711	Travel Expense	0.00	100.00	1,300.00	3,000.00
10	410	6714	Demolition Expense	0.00	10,000.00	2,000.00	5,000.00
10	410	6721	Education & Training Insurance – Property,	100.00	1,500.00	1,500.00	3,000.00
10	410	6722	Liability & Bonds	0.00	0.00	885.00	0.00
10	410	6731	Public Notices – Advertising	0.00	0.00	600.00	500.00
10	410	6761	Dues & Publications Computer & Internet	0.00	0.00	0.00	750.00
10	410	6724	Expense	759.71	200.00	200.00	1,500.00
10	410	6783	Telephone	1,851.56	1,244.00	1,452.00	3,924.00
10	410	6786	Returned Check Expense	1,040.00	0.00	0.00	0.00
10	410	6911	Machinery & Equipment	0.00	3,000.00	3,000.00	250.00
10	410	6914	Capitalized Items	0.00	46,431.00	46,431.00	46,431.00

10	410	6943	Misc Exp	108.83	3,000.00	3,000.00	250.00
Total Expenses:				854,565.78	\$1,053,776.08	\$1,170,772.17	\$,412,713.02
Total Revenues less Expenses:				(\$46,370.15)	(\$265,276.08)	\$600,727.83	(\$451,213.02)

FY 2023 Professional Services for Development Services

	FY 2021	FY 2022	FY 2023
10-410-6700			
Engineering (general services)	65,000.00	60,000.00	60,000.00
Engineering (inspection services)	200,000.00	200,000.00	200,000.00
Planning Services (Brooks Wilson)	-	-	20,000.00
Comprehensive Plan Update	-	-	150,000.00
	265,000.00	260,000.00	430,000.00

FY 2023 Contract Services for Development Services

	FY 2021	FY 2022	FY 2023
10-410-6703			
GIS - 911 Addressing	6,000.00	6,000.00	25,000.00
Dude Solutions	-	18,594.00	7,550.00
	6,000.00	24,594.00	32,550.00

2022 – 2023 General Fund (10) Budget- By Department

411 – LIBRARY

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	411	5499	Miscellaneous Revenue	2,699.83	4,150.00	4,150.00	4,000.00
10	411	5500	Grant Revenue	10,454.87	3,460.00	18,878.00	5,000.00
10	411	5501	Reimbursed Salaries	0.00	0.00	0.00	53,668.63
10	411	5602	Grayson County	2,280.00	2,280.00	2,280.00	2,280.00
10	411	5603	Library Fines	1,057.26	150.00	150.00	150.00
Total Revenues:				\$16,491.96	\$10,040.00	\$25,458.00	\$65,098.63

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	411	6101	Salaries	156,058.56	184,773.60	184,773.60	255,656.00
10	411	6114	Payroll Taxes	11,494.17	14,135.18	14,135.18	19,557.68
10	411	6121	Health Insurance	19,852.93	22,043.52	22,043.52	31,044.13
10	411	6125	TMRS Retirement	14,783.73	15,576.42	15,576.42	26,988.80
10	411	6127	Worker's Compensation	671.45	1,065.18	1,065.18	1,265.91
10	411	6208	Office Supplies	539.88	600.00	600.00	1,000.00
10	411	6209	Other Supplies - Misc	699.49	1,000.00	1,000.00	5,800.00
10	411	6210	Clothing Supplies	191.96	250.00	250.00	250.00
			Library Tech Fund				
10	411	6213	Expenses	1,500.00	0.00	0.00	0.00
10	411	6214	Equipment Lease	1,348.92	1,400.00	1,400.00	1,400.00
			Maint. & Repair -				
10	411	6302	Equipment	523.21	700.00	700.00	700.00
10	411	6303	Maint. & Repair - Buildings	3,774.09	24,200.00	24,200.00	14,000.00
10	411	6304	Grounds Maint	0.00	0.00	0.00	1,500.00
10	411	6305	Maint. & Repair - Other	482.81	500.00	500.00	850.00
10	411	6703	Contract Services	1,975.89	5,881.71	5,881.71	5,986.82
10	411	6711	Travel Expense	1,423.52	3,200.00	3,200.00	3,200.00
10	411	6720	Credit Card Discount	46.86	0.00	0.00	219.20
10	411	6721	Education & Training	803.00	925.00	925.00	925.00
10	411	6722	Insurance - Property, Liability & Bonds	2,252.22	0.00	0.00	2,850.00
			Computer & Internet				
10	411	6724	Expense	1,007.42	1,750.00	1,750.00	8,000.00
10	411	6751	Janitorial Supplies	2,287.64	2,760.00	2,760.00	2,760.00
10	411	6752	Advertising & Marketing	0.00	300.00	300.00	1,500.00
10	411	6761	Dues & Publications	412.99	525.00	525.00	850.00
10	411	6780	Electricity	5,151.48	4,500.00	4,500.00	4,500.00
10	411	6781	Gas - Natural	1,661.05	2,000.00	2,000.00	2,000.00
10	411	6783	Telephone	4,294.51	5,400.00	5,400.00	5,400.00
10	411	6786	Returned Check Expense	11.50	0.00	0.00	0.00
10	411	6911	Machinery & Equipment	984.98	500.00	500.00	500.00
			Books, Tapes, etc. -				
10	411	6912	Purchase	4,375.09	6,400.00	6,400.00	6,400.00
			Magazines & Papers -				
10	411	6913	Purchase	101.54	60.00	60.00	60.00
10	411	6914	Capitalized Items	20,550.00	0.00	0.00	0.00
10	411	6943	Miscellaneous Expense	1,024.09	1,100.00	1,100.00	1,250.00

10	411	6945	Grant Purchases	10,364.84	3,460.00	18,581.00	5,000.00
Total Expenses:				\$270,649.82	\$305,005.61	\$320,126.61	\$411,413.55
Total Revenues less							
Expenses:				(\$254,157.86)	(\$294,965.61)	(\$249,668.61)	(\$346,314.92)

FY 2023 Contract Services for Library Department

	FY 2021	FY 2022	FY 2023
10-411-6703			
New Employee drug screening	50.00	50.00	100.00
New Employee background check	-	28.00	56.00
Fire extinguisher inspection	101.00	101.00	101.00
Swank Moving Licensing	226.00	226.00	226.00
OPAC Snapshot Unbound		395.00	395.00
Book Systems/Atrium	795.00	795.00	795.00
Texshare	122.00	122.00	122.00
American Security Devices	296.89	296.89	324.00
TYSYS Credit Card Srvs	-	200.00	200.00
Envisionware	-	3,667.82	3,667.82
Miscellaneous	474.11	-	-
	2,065.00	5,881.71	5,986.82

2022 – 2023 General Fund (10) Budget- By Department

412 - MUSEUM

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	412	6303	Maint. & Repair - Buildings	250.00	5,250.00	5,250.00	5,250.00
10	412	6703	Contract Services	50.00	50.00	50.00	50.00
10	412	6722	Insurance - Property, Liability & Bonds	360.00	360.00	360.00	450.00
10	412	6780	Electricity	350.00	350.00	350.00	350.00
10	412	6781	Gas - Natural	750.00	750.00	750.00	750.00
Total Expenses:				\$1,760.00	\$6,760.00	\$6,760.00	\$6,850.00
Total Revenues less Expenses:				(\$1,760.00)	(\$6,760.00)	(\$6,760.00)	(\$6,850.00)

FY 2023 Contract Services for Museum

	FY 2021	FY 2022	FY 2023
10-412-6703			
Texoma Fire Equipment - Fire Ext Inspection	50.00	50.00	50.00
	50.00	50.00	50.00

2022 - 2023 General Fund (10) Budget- By Department

413 – MUNICIPAL EVENTS

REVENUES

Fund	Department	Account Object	Description	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	413	5313	Event Permit Revenue	1,000.00	150.00	0.00
10	413	5499	Miscellaneous Revenue	0.00	0.00	5,000.00
10	413	5622	Vendor Fees	1,000.00	2,700.00	5,000.00
10	413	5623	Entry Fees	75.00	200.00	0.00
10	413	5804	Donations	250.00	0.00	0.00
10	413	5805	Sponsorships	20,000.00	60,000.00	100,000.00
Total Revenues:				\$22,325.00	\$63,050.00	\$110,000.00

EXPENDITURES

Fund	Department	Account Object	Description	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	413	6101	Salaries	43,000.00	43,000.00	53,200.00
10	413	6103	Reimbursed Salary Expense	0.00	0.00	26,906.58
10	413	6114	Payroll Taxes	3,290.00	3,290.00	4,069.80
10	413	6121	Health Insurance	9,567.00	9,567.00	10,958.72
10	413	6125	TMRS Retirement	5,296.00	5,296.00	6,982.44
10	413	6127	Worker's Compensation	113.00	113.00	139.60
10	413	6208	Office Supplies	500.00	500.00	0.00
10	413	6209	Other Supplies – Misc	0.00	0.00	500.00
10	413	6210	Clothing Supplies	0.00	0.00	500.00
10	413	6216	Vehicle Supplies - Fuel	2,250.00	2,250.00	2,250.00
10	413	6301	Maint. & Repair - Vehicles	250.00	250.00	250.00
10	413	6711	Travel Expense	750.00	0.00	15,000.00
10	413	6722	Insurance - Property, Liability & Bonds	2,000.00	0.00	750.00
10	413	6727	Events Equipment	8,000.00	20,000.00	2,000.00
10	413	6728	Entertainment Services	67,000.00	125,000.00	20,000.00
10	413		Production	0.00	0.00	100,000.00
10	413		Hospitality	0.00	0.00	15,000.00
10	413		Event Security	0.00	0.00	5,000.00
10	413	6731	Events Advertising	20,000.00	20,000.00	10,000.00
10	413	6783	Telephone	685.00	685.00	20,000.00
10	413	6943	Miscellaneous Expense	0.00	3,000.00	702.00
Total Expenses:				\$1,760.00	\$232,951.00	\$294,209.14

Total Revenues less Expenses: **(\$1,760.00)** **(\$169,901)** **(\$184,209.14)**

Community Development Fund Balance: **100,000.00**
(84,209.14)

FY 2023 Contract Services for Events

	FY 2021	FY 2022	FY 2023
10-413-6703 Fireworks			15,000.00
	-	-	15,000.00

2022 - 2023 General Fund (10) Budget- By Department

544 – EMS / FIRE

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	544	5127	Mantua Firefighting Annual Compensation	110,364.00	150,000.00	150,000.00	221,820.60
10	544	5499	Miscellaneous Revenue	1,580.00	5,500.00	23,000.00	7,000.00
10	544	5500	Grant Revenue	9,426.25	0.00	9,000.00	0.00
10	544	5602	Grayson County	132,006.38	144,006.96	148,328.04	144,006.96
10	544	5604	Gunter	30,000.00	25,000.00	25,000.00	77,000.00
10	544	5606	Ins/Private Payments	358,283.21	361,000.00	361,000.00	400,000.00
10	544	5609	Fire Recovery Revenue	1,051.84	1,100.00	761.50	2,000.00
10	544	5800	Transfers in	0.00	13,870.00	13,870.00	59,670.00
10	544	5801	Donations	0.00	0.00	270.00	0.00
Total Revenues:				\$642,711.68	\$700,476.96	\$731,229.54	\$911,497.56

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	544	6101	Salaries	547,103.82	750,677.24	750,677.24	896,656.48
10	544	6102	Salaries - Overtime	83,216.43	78,007.86	78,007.86	127,201.74
10	544	6114	Payroll Taxes	46,760.48	63,394.41	63,394.41	78,325.15
10	544	6121	Health Insurance	61,756.08	90,975.96	90,975.96	131,052.43
10	544	6125	TMRS Retirement	63,673.37	107,219.78	107,219.78	134,412.52
10	544	6127	Worker's Compensation	16,795.64	28,680.66	28,680.66	42,190.45
10	544	6130	TWC Settlement	197.37	0.00	0.00	0.00
10	544	6207	Small Tools & Equipment (NOT ASSETS)	3,800.24	6,800.00	17,100.00	47,170.00
10	544	6209	Other Supplies - Misc.	2,339.26	1,700.00	1,700.00	4,000.00
10	544	6210	Clothing Supplies	6,412.38	7,000.00	7,000.00	9,640.00
10	544	6216	Vehicle Supplies - Fuel	17,103.27	17,000.00	30,000.00	30,000.00
10	544	6217	Vehicle Supplies - Other	48.00	105.00	105.00	105.00
10	544	6218	Pharmaceutical Supplies	4,426.94	6,500.00	6,500.00	7,800.00
10	544	6219	Non-Pharmaceutical Supplies	18,827.40	12,500.00	18,000.00	15,000.00
10	544	6220	Medical Gasses	1,309.76	750.00	1,000.00	1,500.00
10	544	6301	Maint. & Repair - Vehicles	44,418.07	21,500.00	25,000.00	34,000.00
10	544	6302	Maint. & Repair - Equipment	6,628.88	7,410.00	5,000.00	6,500.00
10	544	6303	Maint. & Repair - Buildings	5,305.27	3,600.00	3,600.00	4,250.00
10	544	6703	Contract Services	14,169.49	13,979.00	13,979.00	18,927.88
10	544	6711	Travel Expense	0.00	0.00	250.00	1,915.00
10	544	6721	Education & Training	2,396.99	7,060.00	6,810.00	8,905.00
10	544	6722	Insurance - Property, Liability & Bonds	24,867.80	24,900.00	6,170.95	27,000.00
10	544	6751	Janitorial Supplies	902.82	750.00	1,400.00	2,000.00
10	544	6761	Dues & Publications	1,732.94	3,899.86	3,899.86	3,225.00
10	544	6780	Electricity	4,837.36	4,000.00	4,000.00	4,750.00
10	544	6781	Gas - Natural	1,577.12	1,000.00	1,000.00	1,800.00

			Telephone & Internet				
10	544	6783	Expense	4,369.82	4,500.00	4,500.00	2,000.00
10	544	6790	Interest Expense	12,213.87	8,808.88	8,627.88	5,098.75
10	544	6910	Loan Payment - Principal	94,698.32	98,103.31	98,284.31	101,813.44
10	544	6914	Capitalized Items	137,798.70	0.00	0.00	12,500.00
10	544	6941	Other Capital Expenditures	10,089.91	7,070.00	7,070.00	0.00
10	544	6943	Misc Expense	49.99	0.00	0.00	0.00
10	544	6945	Grant Expense	6,801.25	0.00	0.00	0.00
Total Expenses:				\$1,246,629.04	\$1,377,891.96	\$1,389,952.91	\$1,759,738.85
Total Revenues less Expenses:				(\$603,917.36)	(\$682,375.97)	(\$658,723.37)	(\$848,241.29)

FY 2023 Contract Services for EMS/ Fire

	FY 2021	FY 2022	FY 2023
10-544-6703			
ESO	6,288.00	-	-
Emergency Reporting	2,015.00	2,015.00	2,610.00
Office 365	1,106.84	1,110.00	1,622.00
Texoma Fire Equipment - Fire Ext Inspection	325.00	325.00	325.00
First Check - Background Ver (<i>New Hire</i>)	108.00	80.00	92.00
Cascade System	915.00	915.00	1,400.00
Hose testing/Pump Testing	1,800.00	2,293.00	2,293.00
ladder testing	200.00	216.00	216.00
hydrostatic testing	-	-	300.00
Evertel	123.00	125.00	720.00
Best EMS (Medical Director and CE Services)	5,000.00	6,000.00	7,919.88
Employee Drug Testing (<i>New Hire</i>)	277.20	300.00	300.00
Sharps container disposal	230.00	300.00	730.00
ECO Lab	300.00	300.00	400.00
	18,688.04	13,979.00	18,927.88

2022 – 2023 General Fund (10) Budget- By Department

550 – POLICE

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	550	5128	Mantua Law Enforcement Annual Compensation	144,445.00	150,000.00	200,000.00	267,750.27
10	550	5313	Golf Cart Permits	110.00	0.00	0.00	0.00
10	550	5499	Miscellaneous Revenue	621.72	2,500.00	800.00	700.00
10	550	5500	Grant Revenue	41,188.19	0.00	1,375.00	0.00
10	550	5501	Reimbursed Salaries	82,830.61	89,048.46	89,048.46	106,098.11
10	550	5530	Interest Income	5.98	8.00	30.00	25.00
10	550	5555	Insurance Proceeds	34,074.00	0.00	0.00	0.00
10	550	5800	Transfers In	0.00	139,445.00	139,445.00	77,000.00
10	550	5804	Donations	10,205.00	0.00	5,250.00	0.00
10	550	5906	LEOSE Revenue	1,135.81	1,154.00	1,154.00	1,135.81
Total Revenues:				\$314,616.31	\$432,155.46	\$437,102.46	\$452,709.19

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	550	6101	Salaries	693,715.96	863,163.88	863,163.88	1,091,011.40
10	550	6102	Salaries - Overtime	5,121.60	38,945.52	17,945.52	41,882.48
10	550	6114	Payroll Taxes	50,813.55	69,011.37	69,011.37	86,666.38
10	550	6121	Health Insurance	80,338.90	101,056.16	101,056.16	128,493.83
10	550	6125	TMRS Retirement	70,523.55	112,026.84	112,026.84	148,256.74
10	550	6127	Worker's Compensation	16,788.47	27,279.33	27,279.33	40,967.30
10	550	6130	TWC Settlement	487.40	0.00	0.00	0.00
10	550	6209	Other Supplies - Misc.	5,023.01	5,500.00	5,500.00	6,500.00
10	550	6210	Clothing Supplies	6,561.46	7,900.00	7,900.00	9,900.00
10	550	6211	Evidential Lab Expenses	1,533.60	2,500.00	2,500.00	2,500.00
10	550	6214	Equipment Lease	28,822.26	39,035.00	39,035.00	25,838.00
10	550	6216	Vehicle Supplies - Fuel	28,512.79	29,000.00	50,000.00	60,000.00
10	550		Jail Expense	0.00	0.00	0.00	2,000.00
10	550	6301	Maint. & Repair - Vehicles	12,277.25	11,000.00	11,000.00	16,000.00
10	550	6302	Maint. & Repair - Equipment	1,728.13	2,200.00	2,200.00	2,200.00
10	550	6303	Maint. & Repair - Buildings	1,855.63	2,400.00	2,400.00	2,400.00
10	550	6703	Contract Services	38,267.14	12,295.76	12,295.76	12,519.00
10	550	6711	Travel Expense	1,996.31	3,500.00	3,500.00	4,500.00
10	550	6721	Education & Training	1,656.00	3,500.00	3,500.00	4,500.00
10	550	6722	Insurance - Property, Liability & Bonds	14,764.32	14,800.00	18,050.00	18,900.00
10	550	6761	Dues & Publications	485.00	485.00	485.00	510.00
10	550	6780	Electricity	4,868.17	5,500.00	5,500.00	6,200.00
10	550	6781	Gas - Natural	565.03	700.00	700.00	800.00

10	550	6783	Telephone & Internet Expense	11,561.15	6,500.00	6,500.00	6,500.00
10	550	6911	Machinery & Equipment	39,436.58	24,445.00	24,445.00	27,000.00
10	550	6914	Capitalized Items	79,929.00	125,000.00	137,663.97	50,000.00
10	550	6943	Misc Exp	839.19	0.00	2,000.00	0.00
10	550	6945	Grant Expense	38,563.19	0.00	0.00	0.00
10	550	6950	LEOSE Expense	774.00	1,154.00	1,154.00	1,135.81
Total Expenses:				\$1,237,808.64	\$1,508,897.85	\$1,526,811.82	\$1,797,180.95
Total Revenues less Expenses:				(\$923,192.33)	(\$1,076,742.40)	(\$1,089,709.36)	(\$1,344,471.76)

FY 2023 Contract Services for Police

	FY 2021	FY 2022	FY 2023
10-550-6703			
Wellness	-	400.00	400.00
IACPNET	275.00	275.00	275.00
psychological evaluation	475.00	475.00	500.00
RMS - Support Agreement	-	5,784.00	6,300.00
Texoma Fire Equipment	250.00	250.00	250.00
TCLEDDS	330.00	330.00	330.00
Domain Hosting	80.00	80.00	80.00
Physical & Drug Screens	400.00	400.00	450.00
Copy Net	1,000.00	1,000.00	1,000.00
ID Cards	100.00	100.00	100.00
Secure PTT Voice	-	767.76	-
Office 365	1,000.00	1,400.00	1,800.00
Evertel	384.00	684.00	684.00
Law Enforcement Best Practice Recognition Program Annual Fee	250.00	350.00	350.00
	4,544.00	12,295.76	12,519.00

2022 – 2023 General Fund (10) Budget- By Department

551 - COMMUNICATIONS

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	551	6101	Salaries	170,424.21	174,768.53	174,768.53	187,235.38
10	551	6102	Salaries - Overtime	10,001.98	15,003.00	15,003.00	15,003.00
10	551	6114	Payroll Taxes	13,159.15	14,517.52	14,517.52	15,471.24
10	551	6121	Health Insurance	27,064.16	27,292.32	27,292.32	31,076.89
10	551	6125	TMRS Retirement	18,205.76	23,383.55	23,383.55	26,541.45
10	551	6127	Worker's Compensation	247.79	497.96	497.96	530.67
10	551	6209	Other Supplies - Misc.	241.34	400.00	400.00	500.00
			Maint. & Repair -				
10	551	6302	Equipment	478.35	600.00	600.00	700.00
10	551	6703	Contract Services	11,106.56	15,332.00	15,332.00	21,310.00
10	551	6711	Travel Expense	296.00	600.00	600.00	2,000.00
10	551	6721	Education & Training	90.00	500.00	500.00	800.00
10	551	6783	Telephone	2,067.43	1,800.00	1,800.00	1,650.00
10	551	6911	Machinery & Equipment	0.00	700.00	700.00	4,000.00
10	551	6914	Capitalized Items	0.00	12,150.26	12,150.26	6,435.00
Total Revenues:				\$253,382.73	\$272,213.34	\$287,545.14	\$313,253.64

Total Revenues less Expenses: (\$253,382.73) (\$272,213.34) (\$287,545.14) (\$313,253.64)

FY 2023 Contract Services for Communications

	FY 2021	FY 2022	FY 2023
10-551-6703			
psychological evaluation	300.00	300.00	300.00
Physical & Drug Screens	200.00	200.00	250.00
CAD Support	-	-	6,300.00
Stolz Telecom	9,000.00	9,000.00	9,500.00
Generator service agreement & maintenance	125.00	125.00	125.00
Weather Siren Maintenance	3,600.00	3,600.00	3,200.00
Copy Net	1,000.00	1,000.00	1,000.00
EPTT Dispatch Console	360.00	360.00	-
Office 365	480.00	672.00	580.00
ID Cards	75.00	75.00	55.00
	15,140.00	15,332.00	21,310.00

2022 – 2023 General Fund (10) Budget- By Department

552 – MUNICIPAL COURT

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	552	5110	Court Fines	427,138.19	550,000.00	425,000.00	450,000.00
			Miscellaneous				
10	552	5499	Revenue	78.00	0.00	0.00	0.00
Total Revenues:				\$427,216.19	\$550,000.00	\$425,000.00	\$450,000.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	552	6101	Salaries	49,607.54	80,009.02	80,009.02	94,561.98
10	552	6102	Salaries - Overtime	730.78	1,667.25	1,667.25	1,777.50
10	552	6114	Payroll Taxes	3,097.08	6,248.23	6,248.23	7,369.97
10	552	6121	Health Insurance	10,136.60	18,543.84	18,543.84	21,234.02
10	552	6125	TMRS Retirement	5,079.67	10,265.05	10,265.05	12,643.45
10	552	6127	Worker's Compensation	315.21	230.39	230.39	271.75
10	552	6209	Other Supplies - Misc.	1,079.82	1,500.00	1,500.00	1,500.00
10	552	6703	Contract Services	24,865.69	22,348.00	22,348.00	22,561.00
10	552	6711	Travel Expense	0.00	800.00	800.00	0.00
10	552	6712	City Prosecutor Expense	5,850.00	5,400.00	5,400.00	5,400.00
10	552	6717	State Court Cost	196,952.17	220,000.00	220,000.00	180,000.00
10	552	6719	Court Security Expense	9,808.82	6,300.00	6,300.00	7,500.00
10	552	6720	Credit Card Discount	983.40	5,500.00	5,500.00	0.00
10	552	6721	Education & Training	155.00	800.00	800.00	1,000.00
10	552	6725	Municipal Court Jury Fund	188.08	100.00	100.00	150.00
			Municipal Court Truancy				
10	552	6726	Prevention & Diversion Fund	9,358.39	5,000.00	5,000.00	5,000.00
10	552	6787	Municipal Crt Tech Fund Exp	8,319.46	7,500.00	7,500.00	7,500.00
10	552	6792	Collections Fee	287.12	0.00	0.00	0.00
10	552	6911	Machinery & Equipment	0.00	250.00	250.00	0.00
Total Expenses:				\$326,814.83	\$392,461.79	\$392,461.79	\$368,469.67
Total Revenues less Expenses:				\$100,401.36	\$157,538.21	\$32,538.21	\$81,530.33

FY 2023 Contract Services for Municipal Court

	FY 2021	FY 2022	FY 2023
10-552-6703			
Lexis Nexis Research Software	-	-	-
UDS - Municipal Court Software	10,225.00	10,956.00	11,121.00
Judge Redwine	10,200.00	10,200.00	10,200.00
Office 365	96.00	192.00	240.00
Copy Net	1,000.00	1,000.00	1,000.00
	21,521.00	22,348.00	22,561.00

2022 – 2023 General Fund (10) Budget- By Department

555 – PARKS & RECREATION

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	555	5499	Miscellaneous Revenue	117,551.19	25,680.00	25,680.00	25,680.00
10	555	5500	Grant Revenue	0.00	0.00	0.00	0.00
10	555	5501	Reimbursed Salaries	0.00	0.00	0.00	24,890.42
10	555	5555	Insurance Proceeds	0.00	0.00	65,201.00	0.00
Total Revenues:				\$117,551.19	\$25,680.00	\$90,881.00	\$50,570.42

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	555	6101	Salaries	72,468.26	163,784.00	163,784.00	153,700.00
10	555	6102	Salaries - Overtime	3,133.96	3,996.75	3,996.75	11,400.00
10	555	6114	Payroll Taxes	5,393.41	12,835.23	12,835.23	11,496.42
10	555	6121	Health Insurance	12,851.79	30,018.24	30,018.24	38,607.66
10	555	6125	TMRS Retirement	7,610.75	21,761.16	20,665.43	19,722.52
10	555	6127	Worker's Compensation	2,238.27	4,155.59	4,155.59	3,722.14
10	555	6209	Other Supplies - Misc.	1,018.91	5,000.00	5,000.00	5,000.00
10	555	6210	Clothing Supplies	866.04	4,453.00	4,453.00	4,453.00
10	555	6216	Vehicle Supplies - Fuel	3,131.34	10,000.00	10,000.00	12,000.00
10	555	6301	Maint. & Repair - Vehicles	1,174.54	5,000.00	5,000.00	3,500.00
10	555	6302	Maint. & Repair - Equipment	2,033.94	4,000.00	4,000.00	4,000.00
10	555	6303	Maint. & Repair - Buildings	89.71	7,000.00	7,000.00	10,000.00
10	555	6304	Grounds Maint	23,081.61	18,800.00	18,800.00	25,500.00
10	555	6305	Field Maintenance	0.00	35,456.00	35,456.00	40,000.00
10	555	6700	Professional Services	19,705.00	126,000.00	126,000.00	88,186.00
10	555	6703	Contract Services	0.00	4,000.00	15,000.00	25,000.00
10	555	6709	Maint. & Repair - Other	0.00	1,200.00	1,200.00	4,200.00
10	555	6721	Education & Training	622.00	4,400.00	1,400.00	2,500.00
10	555	6722	Insurance - Property, Liability & Bonds	359.84	400.00	2,721.75	5,100.00
10	555	6724	Computer Expense	1,195.00	1,195.00	1,500.00	0.00
10	555	6780	Electricity	22,953.08	60,000.00	60,000.00	30,000.00
10	555	6783	Telephone & Internet Expense	315.84	0.00	244.00	342.00
10	555	6790	Interest Expense	0.00	0.00	0.00	181,673.06
10	555	6910	Loan Payment - Principal	0.00	0.00	0.00	45,000.00
10	555	6911	Machinery & Equipment	1,049.97	9,000.00	9,000.00	18,000.00
10	555	6914	Capitalized Items	123,430.33	16,700.00	319,970.22	0.00

10	555	6943	Misc Exp	8,450.99	0.00	1,030.00	0.00
Total Expenses:				\$313,174.58	\$549,154.97	\$863,230.21	\$743,102.79
Total Revenues less Expenses:				(\$195,623.39)	(\$523,474.97)	(\$772,349.21)	(\$692,532.37)

FY 2023 Professional Services for Parks

	FY 2021	FY 2022	FY 2023
10-555-6700			
Engineering (Shared Use Path Phase 2)	153,000.00	66,000.00	
Engineering (Shared Use Path Phase 3)		60,000.00	88,186.00
	153,000.00	126,000.00	88,186.00

FY 2023 Contract Services for Parks

	FY 2021	FY 2022	FY 2023
10-555-6703			
Mowing, etc.	-	-	21,000.00
Ballfield maintenance consulting/training	-	4,000.00	4,000.00
	-	4,000.00	25,000.00

2022 – 2023 General Fund (10) Budget- By Department

561 – SENIOR CENTER

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
Total Revenues:				\$0.00	\$0.00	\$0.00	\$0.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	561	6303	Maint. & Repair - Buildings	1,000.00	7,000.00	5,000.00	10,000.00
10	561	6703	Contract Services	10,060.00	11,975.00	11,975.00	13,450.00
10	561	6722	Insurance - Property, Liability & Bonds	360.00	400.00	0.00	450.00
10	561	6780	Electricity	4,500.00	4,500.00	4,500.00	4,000.00
10	561	6781	Gas - Natural	2,000.00	2,000.00	2,000.00	2,000.00
Total Expenses:				\$17,920.00	\$25,875.00	\$23,475.00	\$29,900.00
Total Revenues less Expenses:				(\$17,920.00)	(\$25,875.00)	(\$23,475.00)	(\$29,900.00)

FY 2023 Contract Services for Senior Center

	FY 2021	FY 2022	FY 2023
10-561-6703			
Activities Coordinator	10,046.40	11,960.00	11,960.00
Dumpster	-	-	1,440.00
Fire Ext Inspection	13.60	15.00	50.00
	10,060.00	11,975.00	13,450.00

2022 – 2023 General Fund (10) Budget- By Department

580 - STREETS

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	580	5499	Miscellaneous Revenue	0.00	0.00	18,200.00	0.00
Total Revenues:				\$0.00	\$0.00	\$18,200.00	\$0.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
10	580	6320	Maint. & Repair - Streets	30,281.37	27,000.00	77,000.00	27,000.00
10	580	6324	Maint. & Repair - Signs, Fences, Sidewalks	2,725.12	7,000.00	7,000.00	7,000.00
10	580	6326	Maint. & Repair - Storm Sewers	4,865.37	10,000.00	10,000.00	10,000.00
10	580	6700	Professional Services	2,844.99	0.00	2,850.00	0.00
10	580	6722	Insurance - Property, Liability & Bonds	1,195.00	1,195.00	1,481.00	3,575.00
10	580	6724	Computer & Internet Expense	43,882.34	50,000.00	50,000.00	50,000.00
10	580	6780	Electricity	0.00	0.00	5,500.00	8,000.00
10	580	6914	Capitalized Items	0.00	6,975.00	77,000.00	0.00
Total Expenses:				\$85,794.19	\$102,170.00	\$153,831.00	\$105,575.00
Total Revenues less Expenses:				(\$85,794.19)	(\$102,170.00)	(\$153,631.00)	(\$105,575.00)



RESTRICTED FUNDS

2022 – 2023 Sales Tax – Maintenance & Repair of Streets Fund (15) Budget

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
15	581	5209	Sales Tax Revenue	238,000.00	320,750.00	425,000	500,000.00
15	581	5530	Interest Income	275.00	850.00	850.00	950.00
Total Revenues:				\$238,275.00	\$321,600.00	\$425,850.00	\$500,950.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
15	581	6949	Sales Tax- Maint. & Repair – Streets	238,000.00	150,000.00	550,000.00	300,000.00
Total Expenses:				\$238,000.00	\$150,000.00	\$550,000.00	\$300,000.00
Total Revenues less Expenses:				\$275.00	\$171,600.00	(\$124,150.00)	\$200,950.00
Fund Balance Carry Forward:						\$124,150.00	-

2022 – 2023 Municipal Court Special Revenues (20) Budget

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
20	000	5123	Court Security Revenue	7,000.00	6,300.00	6,300.00	7,500.00
20	000	5124	Court Technology Revenue	7,500.00	7,500.00	7,500.00	7,500.00
20	000	5125	Jury Fund Revenue	100.00	100.00	100.00	150.00
			Truancy Prevention & Diversion				
20	000	5126	Revenue	5,000.00	5,000.00	5,000.00	5,000.00
20	000	5530	Interest Income	240.00	240.00	240.00	200.00
Total Revenues:				\$19,840.00	\$19,140.00	\$19,140.00	\$20,350.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
20	000	6719	Court Security Expense	5,500.00	14,608.41	14,608.41	9,640.00
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	10,740.00	9,200.00	9,200.00	6,300.00
Total Expenses:				\$16,240.00	\$23,808.41	\$23,808.41	\$15,940.00
Total Revenues less Expenses:				\$3,600.00	(\$4,668.41)	(\$4,668.41)	\$4,410.00

2022 – 2023 Police Seizure Fund (21) Budget

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
21	000	5491	Gain on Sale of Assets	0.00	0.00	0.00	0.00
21	000	5530	Interest Income	40.00	40.00	40.00	200.00
21	000	5801	Seized Asset Revenue	0.00	0.00	0.00	0.00
Total Revenues:				\$40.00	\$40.00	\$40.00	\$200.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
21	000	6213	Seizure Fund Expenses	0.00	0.00	0.00	0.00
21	000	9811	Transfers Out	0.00	0.00	0.00	0.00
Total Expenses:				\$0.00	\$0.00	\$0.00	\$0.00
Total Revenues less Expenses:				\$40.00	\$40.00	\$40.00	\$200.00



DEBT SERVICE FUND

2022 – 2023 Debt Service Fund (40) Budget

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
40	611	5101	Property Tax Revenue - Current	473,752.97	370,500.03	405,500.00	1,166,073.88
			Property Tax Revenue -				
40	611	5102	Delinquent	4,000.00	2,250.46	7,800.00	7,000.00
40	611	5103	Property Tax Penalty & Interest	3,550.00	3,525.58	5,300.00	5,000.00
40	611	5530	Interest Income	1,700.00	1,600.00	1,600.00	1,600.00
40	611	5800	Transfers In	0.00	0.00	0.00	501,120.56
Total Revenues:				\$483,002.97	\$377,876.08	\$420,200.01	\$1,680,794.44

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
40	611	6790	Interest Expense	165,244.38	165,072.50	346,590.55	1,676,781.56
40	611	6795	Bond Payments	1,200.00	430.00	430.00	4,500.00
40	611	8000	Bond Payment	205,000.00	205,000.00	205,000.00	345,000.00
Total Expenses:				\$371,444.38	\$370,502.50	\$552,020.55	\$2,026,281.56
Total Revenues less Expenses:				\$111,558.59	\$7,373.58	(\$131,820.54)	(\$345,487.12)

Fund Balance Carry Forward: \$345,487.12
-



CAPITAL IMPROVEMENT FUND

2022 – 2023 Capital Improvement Fund (50) Budget

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
50	100	5127	Mantua Firefighting Service Fees	0.00	30,000.00	30,000.00	21,000.00
50	100	5128	Mantua Law Enforcement Service Fees	0.00	35,000.00	35,000.00	24,500.00
50	100	5499	Miscellaneous Revenue	0.00	0.00	19,100.00	0.00
50	100	5530	Interest Income	3,000.00	18,500.00	18,500.00	30,000.00
50	100	5840	Bond Proceeds	0.00	0.00	8,138,959.00	20,000,000.00
50	100	5902	Other Financing Sources	0.00	0.00	350,307.00	0.00
50	100	5908	Park Dedication Revenue	50,000.00	0.00		0.00
Total Revenues:				\$53,000.00	\$83,500.00	\$8,591,866.00	\$20,075,500.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
50	100	6911	Machinery & Equipment	35,000.00	0.00	0.00	0.00
50	100	6921	Buildings & Improvements	0.00	0.00	0.00	6,000,000.00
50	100	6931	Land & Improvements	0.00	0.00	177,400.00	3,500,000.00
50	100	6943	Miscellaneous Expense	18,336.00	0.00	0.00	0.00
50	100	6946	Infrastructure Improvements	4,644,838.00	3,855,278.13	11,994,237.13	4,962,750.00
50	100	6975	Bond Issuance Costs	0.00	0.00	235,307.00	0.00
50	100	9811	Transfers Out	0.00	153,315.00	153,315.00	136,670.00
50	625	6946	Infrastructure Improvements	0.00	0.00	0.00	700,000.00
Total Expenses:				\$4,698,174.00	\$4,008,593.13	\$12,560,259.13	\$15,299,420.00
Total Revenues less Expenses:				(\$4,645,174.00)	(\$3,925,093.13)	(\$3,968,393.13)	\$4,776,080.00

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

\$36,855.00

Carry forward Capital Projects Fund Balance (Downtown Streets Project Proceeds): 3,000,000.00

Carry forward Mantua Law Enforcement and Firefighting Service Fees: 91,170.00

Carry forward Hynds Park Project Proceeds: 3,500,000.00

Carry forward American Rescue Plan Act Proceeds: 700,000.00

\$12,067,250.00

FY 2023 Capital Improvement Fund

	FY 2021	FY 2022	FY 2023
50-100-6911			
Field Machine	35,000.00	-	-
50-100-6921			
Public Safety Complex	-	-	6,000,000.00
50-100-6931			
Eula Umphress and Robert Hynds Park	-	-	3,500,000.00
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	-
Collin McKinney Parkway	-	-	1,962,750.00
Downtown Streets Project	-	-	3,000,000.00
50-100-9811			
*Transfers Out	-	153,315.00	136,670.00
50-625-6946			
Village Parkway Wastewater	-	-	700,000.00
	4,698,174.00	4,008,593.13	15,299,420.00

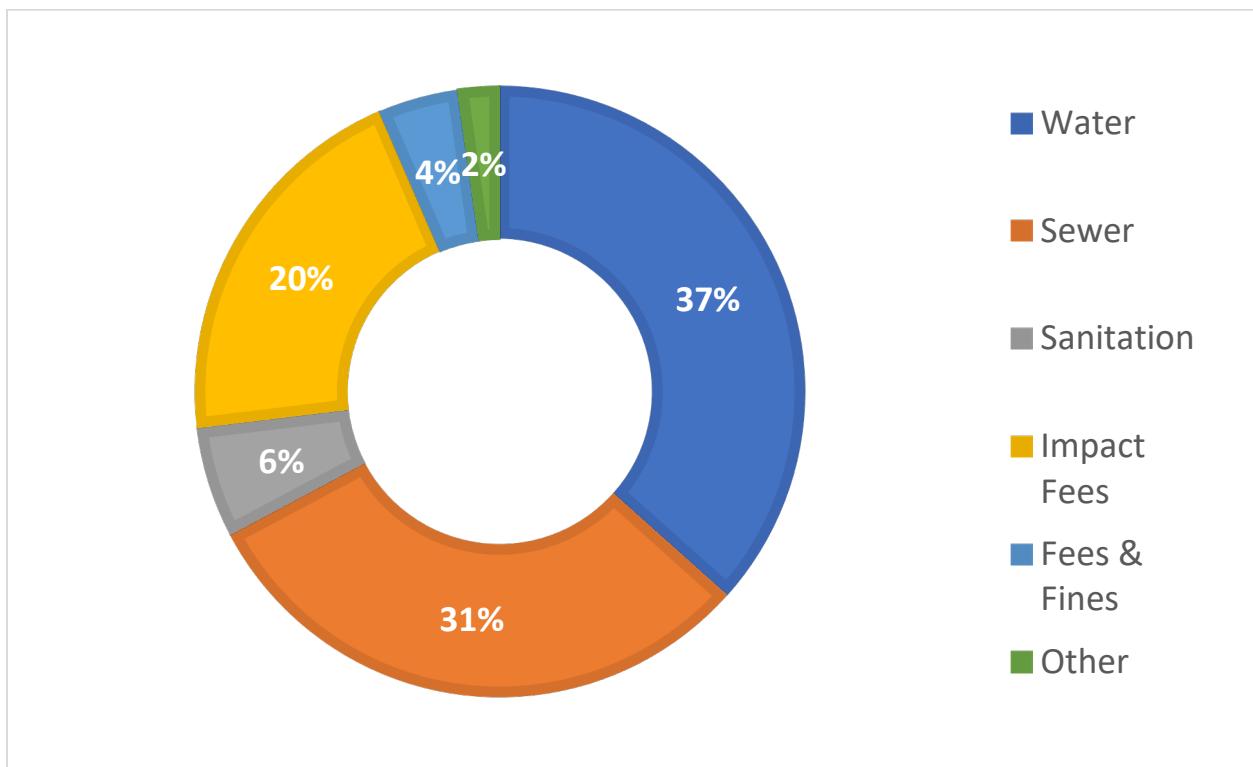


ENTERPRISE FUND

Enterprise Fund Overview

Enterprise Fund Revenue

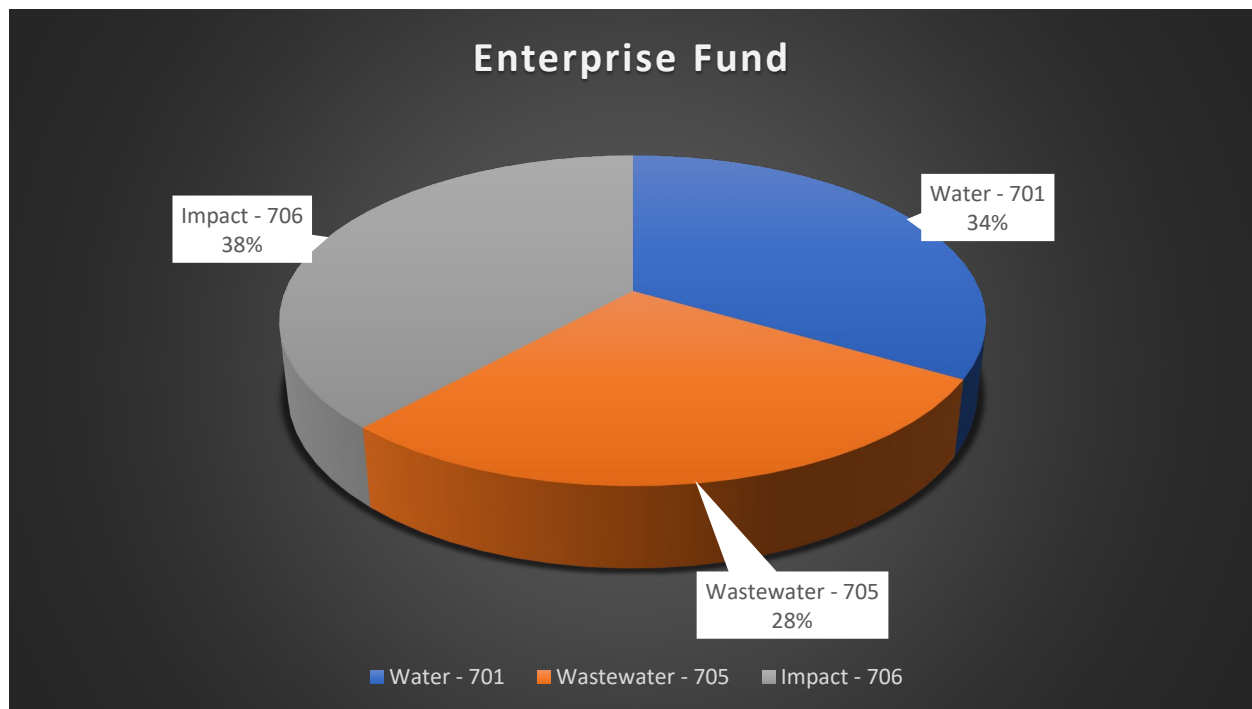
The Enterprise Fund is commonly referred to as the Water Fund. Revenue for the Enterprise, or Water Fund is used for services that Van Alstyne customers, residents and businesses receive from the city such as, water, sewer, and sanitation utilities. Charges and fees recover costs of providing services. The City of Van Alstyne estimates approximately \$2,253,204.00 in water sales for fiscal year 2022-2023. Utility rates are reviewed annually to ensure the water fund generates the required revenue to operate successfully.



Enterprise Fund Expenditures

Enterprise (Water/ Wastewater) Fund- 60

Department	Department Code	22 - 23 Proposed Budget
Water	701	\$2,646,203.90
Wastewater	705	\$2,245,187.77
Impact	706	\$3,032,931.15



2022 – 2023 Enterprise Fund (60) Budget- By Department

701- Water

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
60	701	5115	Water Sales	1,880,002.60	\$1,988,500	2,100,000.00	2,253,203.90
60	701	5117	Late Payment Penalty	60,091.76	\$55,000	75,000.00	75,000.00
60	701	5118	Connection & Reconnection Fee	179,327.26	\$140,000	210,000.00	185,000.00
60	701	5119	NSF Fees	1,762.66	\$1,500	1,500.00	500.00
60	701	5313	Permits	16,300.00	\$12,000	17,000.00	9,000.00
60	701	5400	Discounts Earned	131.07	0.00	0.00	0.00
60	701	5499	Miscellaneous Revenue	53,814.02	107,721.18	123,500.00	120,000.00
60	701	5505	Other Fin Source-Cap Cont's	2,455,161.51	0.00	0.00	0.00
60	701	5530	Interest Income	18,522.82	\$3,000	4,200.00	3,500.00
60	701	5555	Insurance Proceeds	86,641.00	0.00	4,117.00	0.00
60	701	5711	Returned Checks Re-Deposited	284.00	0.00	0.00	0.00
60	701	5900	Cash Overage/Shortage	(0.01)	0.00	0.00	0.00
60	701	5901	Credit Clearing	17,675.47	0.00	0.00	0.00
Total Revenues:				\$4,769,714.16	\$2,307,721.18	\$2,554,130.00	\$2,646,203.90

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
60	701	6101	Salaries	15,590.33	190,420	190,420.00	197,540.00
60	701	6102	Salaries - Overtime	0.00	30,240	30,240.00	31,920.00
60	701	6103	Reimbursed Salaries Expense	12,133.79	27,000	27,000.00	26,297.50
60	701	6114	Payroll Taxes	30,912.10	16,880	16,880.49	17,553.69
60	701	6121	Health Insurance	0.00	35,518	35,517.76	46,579.20
60	701	6124	Benefit Def. Comp. Expense	14,283.57	0.00	0.00	0.00
60	701	6125	TMRS Retirement	3,642.88	27,402	27,402.14	30,113.98
60	701	6127	Worker's Compensation	3,254.21	5,931	5,930.63	6,209.74
60	701	6208	Office Supplies	5,058.31	4,000	3,000.00	0.00
60	701	6209	Other Supplies - Misc.	1,388.24	5,000	6,000.00	10,000.00
60	701	6210	Clothing Supplies	7,106.92	2,700	2,700.00	3,500.00
60	701	6212	Postage	3,025.09	7,500	7,500.00	7,500.00
60	701	6214	Equipment Lease	7,174.16	2,562	2,562.00	3,000.00
60	701	6216	Vehicle Supplies - Fuel	1,430.12	9,200	15,000.00	15,000.00
60	701	6217	Vehicle Supplies - Other	5,646.62	2,000	2,000.00	6,000.00
60	701	6301	Maint. & Repair - Vehicles	1,704.28	5,000	5,000.00	5,000.00
60	701	6302	Maint. & Repair - Equipment	127.97	8,000	8,000.00	8,000.00
60	701	6303	Maint. & Repair - Buildings	8,598.55	7,000	7,000.00	7,000.00
60	701	6304	Grounds Maint	43,420.39	3,000	3,000.00	3,000.00

60	701	6330	Maint. & Repair - Water Lines	11,595.00	75,000	75,000.00	85,000.00
60	701	6332	Maint. & Repair - Water Storage Tanks	287,837.17	20,000	20,000.00	20,000.00
T	701	6334	Maint. & Repair - Pumps, Wells, Motors	2,552.12	25,000	50,000.00	125,000.00
60	701	6336	Maint. & Repair - Water Meters	34,061.10	150,000	150,000.00	20,400.00
60	701	6700	Professional Services	107,748.46	95,000	95,000.00	95,000.00
60	701	6703	Contract Services	0.00	120,845	120,845.00	131,145.00
60	701	6711	Travel Expense	27,973.54	1,000	1,000.00	1,500.00
60	701	6720	Credit Card Discount (fee)	2,873.75	27,075	27,075.00	40,000.00
60	701	6721	Education & Training	7,819.63	3,000	3,000.00	3,000.00
60	701	6722	Insurance - Property, Liability & Bonds	9,871.14	8,000	8,000.00	9,150.00
60	701	6724	Computer Expense	0.00	10,500	10,500.00	80,058.77
60	701	6731	Public Notices - Advertising	0.00	179	400.00	0.00
60	701	6761	Dues & Publications	115,208.37	100	100.00	0.00
60	701	6780	Electricity	687.39	116,000	116,000.00	120,000.00
60	701	6781	Gas - Natural	171.08	2,000	2,000.00	2,000.00
60	701	6786	Returned Check Expense	412,896.94	0.00	0.00	0.00
60	701	6790	Interest Expense	4,998.08	383,228	383,228.44	371,406.75
60	701	6795	Bond Fees	225,968.48	1,200	1,200.00	1,512.50
60	701	6796	CGMA Take or Pay	1,618.00	210,000	210,000.00	250,000.00
60	701	6797	DART Water line lease Payment	4,687.29	2,200	2,200.00	3,500.00
60	701	6911	Machinery & Equipment	5,700.00	4,500	5,000.00	4,500.00
60	701	6914	Capitalized Items	482,050.74	90,000	90,000.00	392,000.00
60	701	6916	Loan Payment - Principal	8,702.17	460,733	460,733.00	463,316.77
60	701	6943	Misc Exp	15,590.33	3,500	3,000.00	3,500.00
Total Expenses:				\$2,079,454.93	\$2,198,413.26	\$2,229,434.46	\$2,464,203.90
Total Revenues less Expenses:				\$2,690,259.23	\$109,307.92	\$324,695.54	\$0.00

FY 2023 Professional Services for Water

	FY 2021	FY 2022	FY 2023
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 2023 Contract Services for Water

	FY 2021	FY 2022	FY 2023
60-701-6703			
TCEQ Water System Registration Fee	5,000.00	5,000.00	5,000.00
Sherman Lab Samples (total coliform)	1,260.00	-	-
WIN 911 Software	500.00	500.00	-
Water Tech, Inc (chlorine cylinder)	12,600.00	12,600.00	15,000.00
Fire Extinguisher Inspection/replacement	250.00	250.00	250.00
SC Tracking Solutions (<i>backflow, grease trap and CSI report management</i>)	895.00	895.00	895.00
CGMA O&M and administrative payments on debt	69,000.00	60,000.00	60,000.00
Paschal Consulting Fee	12,000.00	12,000.00	12,000.00
Lower Colorado River Authority (<i>water chemicals & nitrates</i>)	700.00	700.00	1,000.00
Red River Groundwater Authority	12,000.00	13,600.00	14,000.00
USTI Bill/Late Notice Processing (+CCR Notices & 3 misc inserts)	7,000.00	7,000.00	7,000.00
GIS - 911 Addressing	6,000.00	6,000.00	6,000.00
Cathodic Protection	-	2,300.00	10,000.00
	127,205.00	120,845.00	131,145.00

FY 2023 Computer Expense for Water

	FY 2022	FY 2023
60-701-6724		
Asyst Software Annual Maintenance		7,500.00
TYLER TECHNOLOGIES		72,039.17
Office 365 (<i>e-mail and microsoft</i>)		519.60
	10,500.00	80,058.77

2022 – 2023 Enterprise Fund (60) Budget- By Department

705- Wastewater

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
60	705	5201	Sewer Revenue	1,445,683.69	1,677,320	1,677,320.00	1,885,187.77
60	705	5499	Miscellaneous Revenue	0.00	0.00	250.00	0.00
60	705	5555	Insurance Proceeds	0.00	0.00	4,117.00	0.00
60	705	5601	Sanitation Revenue	329,652.96	322,680	322,680.00	360,000.00
60	705	5800	Transfers in	119,422.20	0.00	0.00	0.00
Total Revenues:				\$1,894,758.85	\$2,000,000.00	\$2,004,367.00	\$2,245,187.77

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
60	705	6101	Salaries	146,355.34	285,469.78	285,469.78	310,825.85
60	705	6102	Salaries - Overtime	11,818.67	23,668.80	23,668.80	25,467.00
60	705	6114	Payroll Taxes	11,157.50	22,596.91	22,596.91	25,726.40
60	705	6121	Health Insurance	21,129.73	46,565.28	46,565.28	48,194.88
60	705	6125	TMRS Retirement	13,369.57	38,255.96	38,255.96	44,134.56
60	705	6127	Worker's Compensation	3,324.13	7,333.93	7,333.93	8,358.07
60	705	6208	Office Supplies	0.00	6,500.00	6,000.00	0.00
60	705	6209	Other Supplies - Misc.	2,830.73	3,000.00	3,000.00	10,000.00
60	705	6210	Clothing Supplies	2,551.06	3,375.00	3,375.00	4,400.00
60	705	6216	Vehicle Supplies - Fuel	11,016.67	12,000.00	15,000.00	18,000.00
60	705	6301	Maint. & Repair - Vehicles	2,451.33	2,500.00	2,500.00	3,500.00
60	705	6302	Maint. & Repair - Equipment	6,787.55	10,000.00	10,000.00	10,000.00
60	705	6303	Maint. & Repair - Buildings	3,020.00	0.00	0.00	0.00
60	705	6304	Maint. & Repair - Grounds Maintenance	15,265.72	1,000.00	1,500.00	0.00
60	705	6340	Maint. & Repair - Sewer Lines	46,714.17	75,000.00	85,000.00	130,000.00
60	705	6342	Maint. & Repair - Lift Stations	21,033.18	80,000.00	80,000.00	25,000.00
60	705	6344	Maint. & Repair - Sewer Plant	94,974.03	115,000.00	115,000.00	115,000.00
60	705	6700	Professional Services	34,535.00	65,000.00	65,000.00	65,000.00
60	705	6703	Contract Services	34,966.41	157,837.20	157,837.20	224,000.00
60	705	6704	Sanitation Contract	297,806.25	292,800.00	292,800.00	327,000.00
60	705	6711	Travel Expense	0.00	1,000.00	1,000.00	1,000.00
60	705	6721	Education & Training	1,699.50	3,500.00	3,500.00	3,500.00
60	705	6722	Insurance - Property, Liability & Bonds	6,621.75	7,000.00	7,000.00	7,800.00
60	705	6724	IT Expense	28,050.60	26,245.00	28,245.00	45,606.00
60	705	6731	Public Notices - Advertising	0.00	221.20	0.00	0.00
60	705	6780	Electricity	41,314.59	60,000.00	60,000.00	60,000.00

			Telephone & Internet				
60	705	6783	Expense	9,765.03	15,000.00	13,000.00	18,336.00
60	705	6790	Interest Expense	32,140.48	30,898.00	30,898.00	29,439.00
60	705	6791	Water	23,791.94	22,000.00	45,000.00	60,000.00
60	705	6795	Bond Fees	600.00	600.00	600.00	600.00
60	705	6911	Machinery & Equipment	18,021.83	4,300.00	4,300.00	4,300.00
60	705	6914	Capitalized Items	13,750.00	504,198.95	504,198.95	540,000.00
60	705	6916	Loan Payment - Principal	0.00	76,667.67	76,667.67	80,000.00
			Other Capital				
60	705	6941	Expenditures	75,000.00	0.00	0.00	0.00
60	705	6943	Misc Exp	6,778.97	0.00	0.00	0.00
Total Expenses:				\$1,038,641.73	\$1,999,533.68	\$2,229,434.46	\$2,245,187.77
Total Revenues less Expenses:				\$856,117.12	\$466.32	(\$30,945.48)	\$0.00

FY 2023 Professional Services for Wastewater

	FY 2021	FY 2022	FY 2023
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)	20,000.00	-	-
	75,000.00	65,000.00	65,000.00

FY 2023 Contract Services for Wastewater

	FY 2021	FY 2022	FY 2023
60-705-6703			
Smoke Testing		50,000.00	80,000.00
PW 30 yard Dumpster	7,200.00	3,840.00	6,000.00
CGMA administrative payments on debt	4,147.44	-	-
TCEQ CWQ Assessment Fee	5,500.00	5,500.00	5,500.00
Sherman Lab Samples	15,960.00	16,200.00	22,500.00
Pace Analytics	6,297.20	6,297.20	-
Water Tech (cathodic protection)	6,000.00	6,000.00	10,000.00
Waste Management (<i>sludge disposal</i>)	8,000.00	70,000.00	100,000.00
	53,104.64	157,837.20	224,000.00

FY 2023 IT Expense for Wastewater

	FY 2022	FY 2023
60-705-6724		
1/2 cost of City-Wide IT Services		45,606.00
	26,245.00	45,606.00

2022 – 2023 Enterprise Fund (60) Budget- By Department

706- Water & Sewer Impact Fees

REVENUES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
60	706	5121	Water Impact Fee Revenue	919,967.19	464,000.00	575,000.00	490,000.00
60	706	5122	Sewer Impact Fee Revenue	594,903.50	442,000.00	600,000.00	490,000.00
60	706	5125	Mantua Capital Recovery Fees - Water	296,620.00	200,000.00	200,000.00	140,000.00
60	706	5126	Mantua Capital Recovery Fees - Sewer	222,000.00	200,000.00	200,000.00	140,000.00
60	706	5530	Interest Income	4,450.04	4,500.00	4,500.00	4,000.00
Total Revenues:				\$2,037,940.73	\$1,310,500.00	\$1,579,500.00	\$1,264,000.00

EXPENDITURES

Fund	Department	Account Object	Description	2021 Actual	2022 Budget	2022 Estimated (Amended)	2023 Proposed
60	706	6790	Interest Expense	0.00	68,164.95	68,164.95	62,931.16
60	706	6908	Impact Fee Expense	1,579,574.48	1,175,000.00	1,175,000.00	2,860,000.00
60	706	6910	Loan Payment - Principal	0.00	106,666.67	106,666.67	110,000.00
Total Expenses:				\$1,579,574.48	\$1,349,831.62	\$1,349,831.62	\$3,032,931.16
Total Revenues less Expenses:				\$458,366.25	(\$39,331.62)	\$229,668.38	(\$1,768,931.16)
Carry forward Fund Balance:						800,000.00	1,768,931.16
						\$760,668.38	\$0.00

FY 2023 Impact Fee Expense

	FY 2021	FY 2022	FY 2023
60-706-6908			
Nunnalee Water + Pavement (VA Parkway - Texana)	-	550,000.00	1,500,000.00
Well 3&6 upsize pumps	-	200,000.00	-
Hurricane Creek Sewer Improvements (in the ditch by Shell)	-	250,000.00	800,000.00
Generators Well 5 and Well 6	-	175,000.00	-
HS Lift Station	-	-	560,000.00
Nunnalee Design	100,000.00	-	-
Dallas Avenue Water	325,000.00	-	-
Thompson Farms Offsite Excess	200,000.00	-	-
Elevated Storage Tank Project	251,000.00	-	-
	876,000.00	1,175,000.00	2,860,000.00



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 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 Secretary's Office:

The City Secretary is a statutory position required by State law and City Charter. In addition to the statutory duties of the position, the City Secretary 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 Secretary 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 Secretary. 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, payroll, grant accounting, treasury, debt management, budget, long-range financial planning, municipal court, EMS/ Fire, and utility billing revenue collections.

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
City Manager	1.0	1.0	1.0
City Secretary / Assistant City Manager	1.0	1.0	1.0
Records Clerk / Asst. Events Coordinator	-	-	0.5
Controller	-	1.0	1.0
Senior Accountant	1.0	1.0	1.0
Accountant	-	1.0	1.0
Customer Service Specialist	-	-	1.0
Media & Digital Communications	-	-	1.0
Total	3.0	5.0	7.5

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 regarding property, buildings, structures, and other matters.

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Director of Development Services	-	1.0	1.0
Senior Plans Examiner/ Building Inspector	-	-	1.0
Civil Engineer	-	-	1.0
Permit Clerk	1.0	1.0	1.0
Code Compliance	1.0	1.0	1.0
Customer Service Specialist	-	1.0	-
Total	2.0	4.0	5.0

Library

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. Visit our digitized and indexed online archive of the Van Alstyne Leader dating back to 1898.



On average, the Van Alstyne Public Library sees 12 patrons per service hour or 10,700 over the year and welcomes 24 new patrons monthly. The library has undergone extensive interior remodeling featuring new flooring and paint in both restrooms, new flooring in the Meeting Room, and a completely repainted West Wing. Outside new parking surfaces and striping welcome patrons to the facility

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Library Director / Grants Administrator	1.0	1.0	1.0
Assistant Director	-	1.0	1.0
Circulation/ Administrative Asst.	1.0	-	1.0
Technical Support/ Youth Services	1.0	1.0	1.0
Processing/ General Services	0.5	0.5	0.5
Circulation / Adult Services I	0.5	0.5	0.5
Processing / Adult Services II	-	-	0.5
Processing / Children's Services I	0.5	0.5	0.5
Total	4.5	4.5	6.0

Municipal Events

OVERVIEW: Municipal Events is responsible for the organization, development, and oversight of designated city events, programs, and gatherings.

Planning & Implementation:

Responsible for obtaining sponsorships, organizing vendors, entertainment, food, facilities, marketing, website, and social media.



Permitting:

The Municipal Events Department receives all permit applications for Special Events and is responsible for confirming that each event meets all city ordinances and event requirements. The Special Events Coordinator may approve or deny special event permit requests.

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Municipal Events Coordinator	-	1.0	1.0
Records Clerk / Asst. Events Coordinator	-	-	0.5
Total	-	1.0	1.5

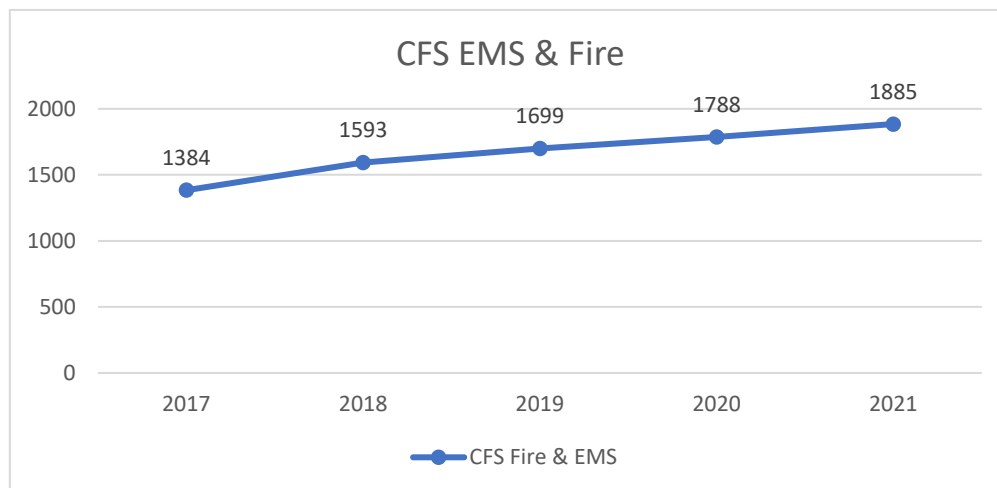
EMS / Fire

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



Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Fire Chief	1.0	1.0	1.0
Captain	-	3.0	3.0
Lieutenant	3.0	-	-
Driver/Engineer	-	3.0	-
Firefighter/ EMT	7.0	6.0	11.0
Total	11.0	13.0	15.0

Police

OVERVIEW: The Police Department 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 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 2021, the Van Alstyne Police Department responded to more than 12,000 calls.

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Police Chief	1.0	1.0	1.0
Lieutenant	-	-	1.0
Sergeant	2.0	2.0	1.0
Corporal	-	-	2.0
School Resource Officer	1.0	1.0	1.0
Detective	1.0	1.0	1.0
Peace Officer	6.0	8.0	8.0
Total	11.0	13.0	15.0

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.



Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Court Clerk	1.0	2.0	2.0
Total	1.0	2.0	2.0

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.

In 2021, the Communications division dispatched various departments over 16,000 calls for service and processed more than 400 Open Records Requests.

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Dispatch Supervisor	1.0	1.0	1.0
Dispatcher	3.0	3.0	3.0
Total	4.0	4.0	4.0

Parks & Recreation

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.



Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Parks Superintendent	-	1.0	-
Parks Maintenance I	2.0	3.0	4.5
Total	2.0	4.0	4.5

Public Works

OVERVIEW: The Water/ Wastewater Department is responsible for the maintenance, repair and sustainment 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 drinking 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) water 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.

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.

Description	Actual 2020-21	Budget 2021-22	Budget 2022-23
Director of Public Works & Field Operations	1.0	1.0	1.0
W / WW Superintendent	1.0	1.0	1.0
Utility Billing Clerk	1.0	1.0	1.0
Administrative Asst.	-	1.0	1.0
Utility Maintenance I	5.0	7.0	7.0
Utility Maintenance II	1.0	-	-
Total	9.0	11.0	11.0

Personnel Overview

FISCAL YEAR 2022 – 2023

GENERAL FUND	FY 2021 – 2022 (Current)	FY 2022 – 2023 (Proposed)	Increase / Decrease
Administration	5	7.5	2.5
Development Services	4	5	1
Library	4.5	6.0	1.5
Municipal Events	1	1.5	.5
EMS / Fire	13	15	2
Police	13	15	2
Communications	4	4	-
Municipal Court	2	2	-
Parks & Recreation	4	4.5	.5
General Fund Total	50.5	60.5	10
ENTERPRISE FUND			
Water	5	5	-
Sewer	6	6	-
Enterprise Fund Total	11	11	-
VAN ALSTYNE EMPLOYEE TOTAL	61.5	71.5	10

Positions shown as full-time equivalents (FTE)

Summary:

Administration: Add PT Records Clerks / Move Customer Service Specialist from Development to Administration. Add Media & Digital Communications employee.

Development: Add 1 Senior Plans Examiner/ Inspector and 1 Civil Engineer / Move Customer Service Specialist to Administration.

Library: Add 1 full-time and 1 part-time employee.

Events: Add PT Assistant Events Coordinator

Parks & Recreation: Add .5 Maintenance Laborers

EMS / Fire: Add 2 Firefighter/ Paramedics

Police: Add 2 Patrol Officers



PROJECTS & PLANNING

Project: City Hall and Community Center Upgrades
Department: Administration
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$30,000

PROJECT DESCRIPTION

Van Alstyne plans to purchase upgrades and make improvements to City Hall and the Community Center. City Hall upgrades and improvements include added workstations while the Community Center will receive upgrades to be utilized as the Council Chambers.

SOURCE OF FUNDING

General Fund Revenue

CITY JUSTIFICATION

Workstations and upgrades at City Hall will allow for additional staffing requirements as the city continues to grow. Improvements will be made to the Community Center for use as City Council Chambers.



Project: Incode 10
Department: Administration / Public Works
Estimated Budget Year Completion: 2023 - 2024
Estimated Total Project Cost: \$134,328



PROJECT DESCRIPTION

Van Alstyne plans to purchase a new software program for Accounts Payable, Payroll, Finance, and Utility Billing.

SOURCE OF FUNDING

General Fund Revenue / Enterprise Fund

CITY JUSTIFICATION

The city's current software program was purchased in 1998 and is struggling to keep up with the city's transaction and customer volumes, a result of significant growth. Incode 10 is a user-friendly system that is designed for larger cities and will enable Van Alstyne to enhancing services by making daily financial, personnel and utility billing tasks easier and more efficient.



Project: Van Alstyne Public Library Computers
Department: Library
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$2,600



PROJECT DESCRIPTION

The Van Alstyne Library plans to purchase 4 new computers.

SOURCE OF FUNDING

General Fund Revenue

CITY JUSTIFICATION

Two of the four computers are for staff with the first for the new FT position which necessitates an efficient and reliable workstation. The 2nd is to replace the Director's computer which is nearing end of life. The last two go to replace end of life patron machines. Each of the 5 public computers are used over 80 times per month with students and job seekers being the top two user types



Project: Van Alstyne Public Library Server Replacement and Migration
Department: Library
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$4,000



PROJECT DESCRIPTION

The Van Alstyne Library plans to purchase a new server and migrate data from the old machine to the new.

SOURCE OF FUNDING

General Fund Revenue

CITY JUSTIFICATION

Our current server was donated 3 years ago and was considered old at that time. It is a critical piece of technology for the library with daily operations dependent on it functioning properly. The new server and attendant labor cost for migration is a necessary yet infrequent expense. The library was able to avoid this cost for 8 years by replacing parts and a generous benefactor.



Project: Hurricane Creek Wastewater Improvements
Department: Public Works
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$800,000.00



PROJECT DESCRIPTION

Van Alstyne plans to replace infrastructure at Hurricane Creek – from Van Alstyne Parkway at Shell to southern end of Shell Property

SOURCE OF FUNDING

Impact Fees

CITY JUSTIFICATION

Public Works has determined that the sewer line in this area is near its full capacity and suffering from inflow and infiltration, a situation whereby stormwater and groundwater enter the wastewater system, due to its poor condition being old clay tile. In addition, the creek itself is washing away with heavy rains causing erosion of private property.



Project: Collin McKinney Parkway Paving
Department: Streets
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$1,962,747.96



PROJECT DESCRIPTION

Van Alstyne plans to replace chip seal road with Concrete on Collin McKinney Parkway - Mantua Development to W. Van Alstyne Parkway.

SOURCE OF FUNDING

Capital Projects Fund

CITY JUSTIFICATION

With new residential and commercial development along Collin McKinney Parkway and construction of the new high school campus, this parkway is in immediate need of upgrade.



Project: Preston Avenue Infrastructure and Street Improvements
Department: Water, Wastewater, and Streets
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$820,000



PROJECT DESCRIPTION

Van Alstyne plans to pave the street with Concrete as well as replace part of Water & Sewer infrastructure on Preston Ave. – from Van Alstyne Parkway to Tolson Ave.

SOURCE OF FUNDING

Water and Wastewater

CITY JUSTIFICATION

The sewer line on North Preston from Van Alstyne Parkway to Tolson Avenue is in extremely poor condition causing sewer backups on a regular basis. The old clay pipe needs to be replaced as well as upsized due to new connections resulting from new residential construction in the area. *(6 new homes on Preston, 6 new homes on Main, 1 new home on Wade)*



Project: Nunnalee Ave – Infrastructure and Street Improvements
Department: Water, Wastewater, and Streets
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$2,252,000



PROJECT DESCRIPTION

Van Alstyne plans to replace chip seal road with Concrete as well as replace part of Water & Sewer infrastructure on Nunnalee Ave. – Van Alstyne Parkway to Baldwin

SOURCE OF FUNDING

Streets Maintenance Sales Tax, Water, Wastewater, and Impact Fees

CITY JUSTIFICATION

Nunnalee Ave is in extremely poor condition, with a great many potholes and patches from continuous repair to old, outdated water and sewer lines. The Public Works Department has multiple water main breaks and sewer back-ups each year causing further damage to the roadway.



Project: Longbow –Street Improvements
Department: Streets
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$150,000



PROJECT DESCRIPTION

Van Alstyne plans to replace chip seal road with concrete on Longbow – Blassingame Ave. to Texana St.

SOURCE OF FUNDING

Streets Maintenance Sales Tax

CITY JUSTIFICATION

Paving on Longbow is a joint project with the City and area developers and is a north/south connector for Blassingame Avenue and Texana Street.



Project: Village Parkway Wastewater
Department: Wastewater
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$700,000



PROJECT DESCRIPTION

Van Alstyne plans to replace and install wastewater infrastructure at Village Parkway.

SOURCE OF FUNDING

Grant Projects Fund

CITY JUSTIFICATION

The sewer main crossing under the railroad tracks and South Waco Street at Village Parkway is not large enough to accommodate the flow causing sewer spills on Village Parkway. The line needs to be upsized to meet increased flow rates due to growth as this is the main trunk line to the wastewater treatment plant.



Project: High School Lift Station
Department: Wastewater
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$560,000



PROJECT DESCRIPTION

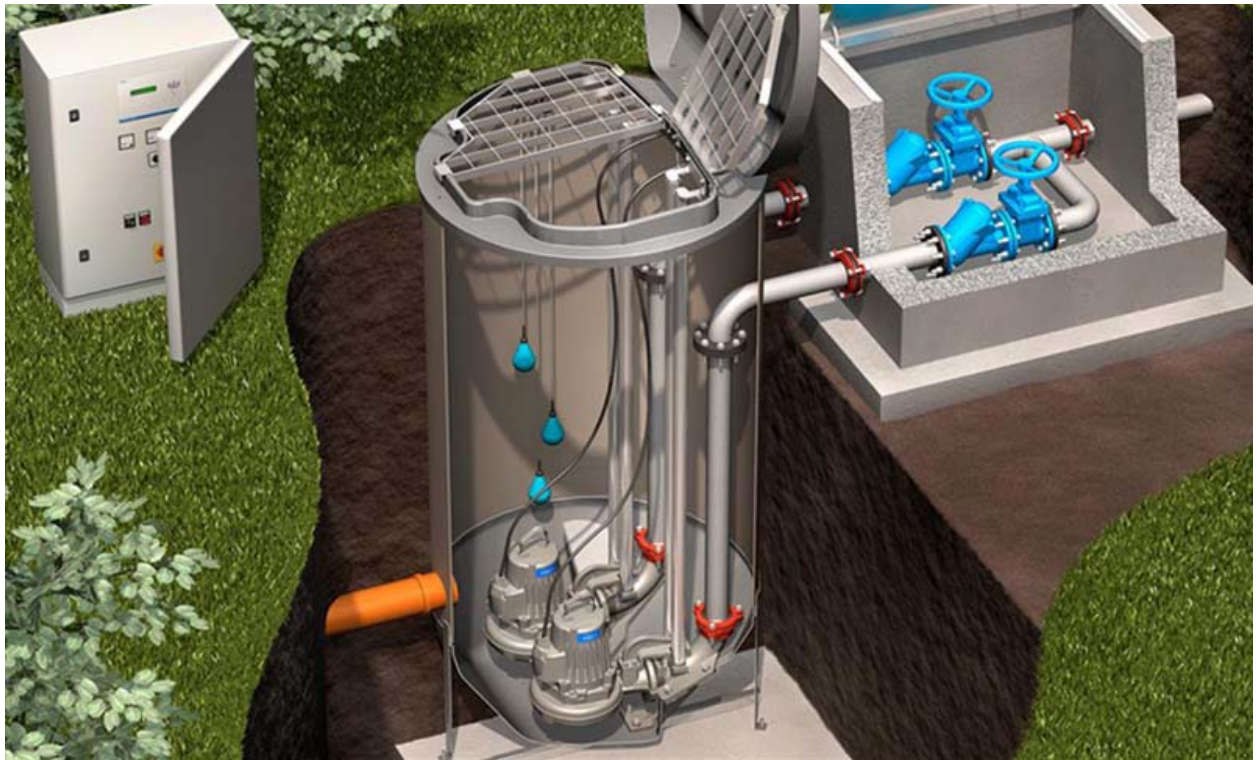
Van Alstyne plans to upsize the existing lift station at the current Van Alstyne High School to accommodate growth in the area.

SOURCE OF FUNDING

Impact Fees

CITY JUSTIFICATION

The existing lift station needs to be upsized with added pumps to accommodate residential development in the area.



Project: Eula Umphress and Robert Hynds Park
Department: Parks
Estimated Budget Year Completion: Multi-Year
Estimated Total Project Cost: \$3,540,000



PROJECT DESCRIPTION

Van Alstyne plans to build a 24-acre park with fishing pond, walking trail and much more.

SOURCE OF FUNDING

Capital Projects Fund

CITY JUSTIFICATION

14 of the 24 acres housing the proposed park were recently donated by Mr. Robert Hynds for this purpose. Parks are essential to the City, providing valuable green space and a safe place for families, neighbors, and friends to congregate. Park facilities also provide active and passive recreational opportunities that appeal to all ages and contribute to the health and wellness of residents.



Project: Acquisition of Water CCN
Department: Water and wastewater
Estimated Budget Year Completion: 2023
Estimated Total Project Cost: \$300,000



PROJECT DESCRIPTION

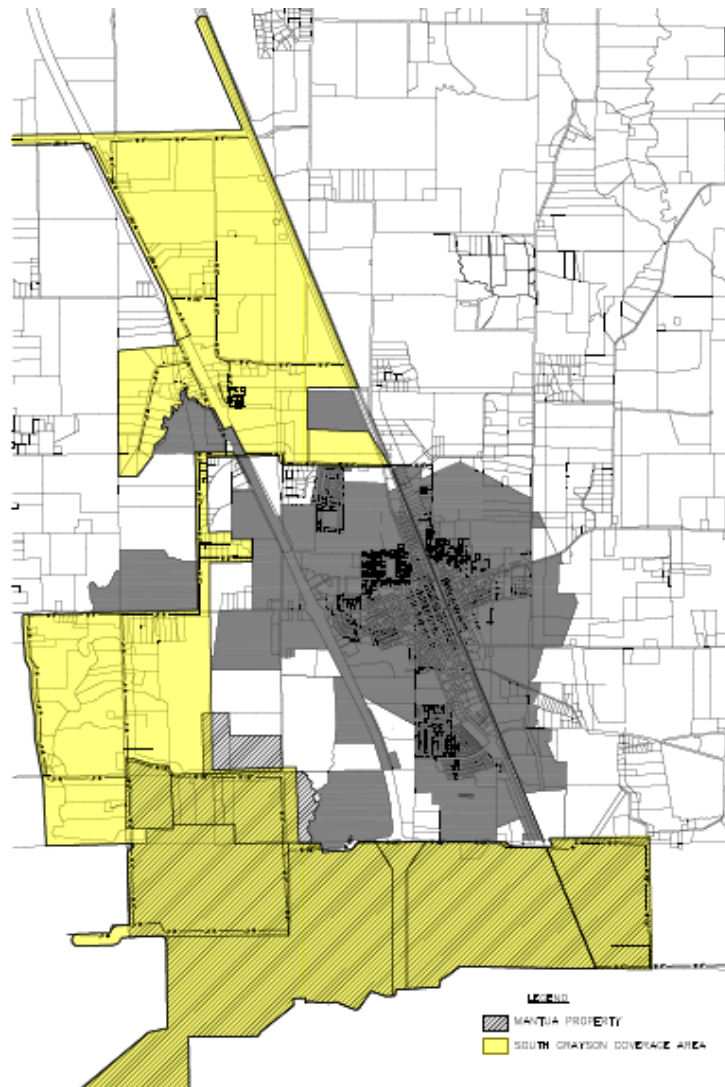
Van Alstyne plans to acquire a Certificate of Convenience and Necessity (CCN) for future growth.

SOURCE OF FUNDING

Water and Wastewater

CITY JUSTIFICATION

With Van Alstyne's rapid growth, the city plans to acquire a Certificate of Convenience and Necessity (CCN). This certificate will grant the city exclusive rights to provide retail water utility services to an identified geographic area. Acquisition of the CCN will protect our outer city limits from encroachment.



Project: Public Safety Complex *(subject to Council approval)*
Department: Capital Projects (Police and EMS / Fire)
Estimated Budget Year Completion: Multi-Year
Estimated Total Project Cost: \$18,000,000



PROJECT DESCRIPTION

Van Alstyne plans to construct a new Public Safety Complex to house the Police and EMS/ Fire Departments.

SOURCE OF FUNDING

Capital Projects Fund

CITY JUSTIFICATION

The current Police Station located at 242 N. Preston Ave, was evaluated as part of a comprehensive assessment that considered the needs of the Police Department including the condition of the existing police station, the feasibility of retrofitting the existing station, and the logistics of constructing a new facility. The assessment determined that the existing police station no longer meets the basic needs of the Police Department. The existing police station built in 2001 was built for a much smaller police force and community. Both the police force and community have almost tripled since it opened. Coupled with the growth that has already taken place, is the projection that the city population will continue to experience exponential growth in the years to come. The current Police and Fire facilities are also unable to house and operate the Departments needed equipment and technology. The Departments rely on modern equipment and technology for dispatch, communications, records, investigations, reports, and the monitoring of various systems. The investment into the needed equipment and technology assist officers and firefighters in working more effectively and efficiently.



Project: Downtown Streets Project
Department: Capital Projects
Estimated Budget Year Completion: Multi-Year
Estimated Total Project Cost: \$7,990,000



PROJECT DESCRIPTION

The Downtown Streets Project will improve the aesthetic of Van Alstyne's most unique asset, our historic downtown. Aging infrastructure will be improved, all utilities will be taken underground, and streets and sidewalks will get a much-needed face lift.

SOURCE OF FUNDING

Capital Projects Fund

CITY JUSTIFICATION

The project will further improve upon the aesthetic of historic downtown Van Alstyne making it more attractive for businesses and visitors while promoting a safe gathering place to preserve our distinctive small-town charm.





APPENDIX

2022 Tax Rate Calculation Worksheet

Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Van Alstyne

9034825426

Taxing Unit Name

Phone (area code and number)

152 N Main Dr

www.cityofvanalstyne.us

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
1.	2021 total taxable value. Enter the amount of 2021 taxable value on the 2021 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$ 465,008,252
2.	2021 tax ceilings. Counties, cities and junior college districts. Enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ²	\$ 60,454,062
3.	Preliminary 2021 adjusted taxable value. Subtract Line 2 from Line 1.	\$ 404,554,190
4.	2021 total adopted tax rate.	\$ 0.563713 /\$100
5.	2021 taxable value lost because court appeals of ARB decisions reduced 2021 appraised value. A. Original 2021 ARB values: \$ 0 B. 2021 values resulting from final court decisions: - \$ 0 C. 2021 value loss. Subtract B from A. ³	\$ 0
6.	2021 taxable value subject to an appeal under Chapter 42, as of July 25. A. 2021 ARB certified value: \$ 0 B. 2021 disputed value: - \$ 0 C. 2021 undisputed value. Subtract B from A. ⁴	\$ 0
7.	2021 Chapter 42 related adjusted values. Add Line 5C and Line 6C.	\$ 0

¹ Tex. Tax Code § 26.012(14)

² Tex. Tax Code § 26.012(14)

³ Tex. Tax Code § 26.012(13)

⁴ Tex. Tax Code § 26.012(13)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
8.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$ 404,554,190
9.	2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021. Enter the 2021 value of property in deannexed territory. ⁵	\$ 21,200
10.	2021 taxable value lost because property first qualified for an exemption in 2022. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. Absolute exemptions. Use 2021 market value: \$ 416,175 B. Partial exemptions. 2022 exemption amount or 2022 percentage exemption times 2021 value: + \$ 1,632,386 C. Value loss. Add A and B. ⁶	\$ 2,048,561
11.	2021 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2022. Use only properties that qualified in 2022 for the first time; do not use properties that qualified in 2021. A. 2021 market value: \$ 0 B. 2022 productivity or special appraised value: - \$ 0 C. Value loss. Subtract B from A. ⁷	\$ 0
12.	Total adjustments for lost value. Add Lines 9, 10C and 11C.	\$ 2,069,761
13.	2021 captured value of property in a TIF. Enter the total value of 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2021 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$ 0
14.	2021 total value. Subtract Line 12 and Line 13 from Line 8.	\$ 402,484,429
15.	Adjusted 2021 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$ 2,268,857
16.	Taxes refunded for years preceding tax year 2021. Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2021. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. ⁹	\$ 2,206
17.	Adjusted 2021 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$ 2,271,063
18.	Total 2022 taxable value on the 2022 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: \$ 649,991,979 B. Counties: Include railroad rolling stock values certified by the Comptroller's office: + \$ C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - \$ 0 D. Tax increment financing: Deduct the 2022 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2022 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² - \$ 0 E. Total 2022 value. Add A and B, then subtract C and D.	\$ 649,991,979

⁵ Tex. Tax Code § 26.012(15)⁶ Tex. Tax Code § 26.012(15)⁷ Tex. Tax Code § 26.012(15)⁸ Tex. Tax Code § 26.03(c)⁹ Tex. Tax Code § 26.012(13)¹⁰ Tex. Tax Code § 26.012(13)¹¹ Tex. Tax Code § 26.012, 26.04(c-2)¹² Tex. Tax Code § 26.03(c)

Line	No-New-Revenue Tax Rate Worksheet	Amount/Rate
19.	Total value of properties under protest or not included on certified appraisal roll. ¹³	
	A. 2022 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ \$ 3,531,825	
	B. 2022 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ + \$ 0	
	C. Total value under protest or not certified. Add A and B.	\$ 3,531,825
20.	2022 tax ceilings. Counties, cities and junior colleges enter 2022 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing unit adopted the tax ceiling provision in 2021 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$ 66,957,952
21.	2022 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$ 586,565,852
22.	Total 2022 taxable value of properties in territory annexed after Jan. 1, 2021. Include both real and personal property. Enter the 2022 value of property in territory annexed. ¹⁸	\$ 2,270,300
23.	Total 2022 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2021. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to exist-ing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2022. ¹⁹	\$ 60,997,495
24.	Total adjustments to the 2022 taxable value. Add Lines 22 and 23.	\$ 63,267,795
25.	Adjusted 2022 taxable value. Subtract Line 24 from Line 21.	\$ 523,298,057
26.	2022 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$ 0.433990/\$100
27.	COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2022 county NNR tax rate. ²¹	\$ /\$100

SECTION 2: Voter-Approval Tax Rate

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

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	2021 M&O tax rate. Enter the 2021 M&O tax rate.	\$ 0.473544/\$100
29.	2021 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 404,554,190

¹³ Tex. Tax Code § 26.01(c) and (d)

¹⁴ Tex. Tax Code § 26.01(c)

¹⁵ Tex. Tax Code § 26.01(d)

¹⁶ Tex. Tax Code § 26.012(6)(B)

¹⁷ Tex. Tax Code § 26.012(6)

¹⁸ Tex. Tax Code § 26.012(17)

¹⁹ Tex. Tax Code § 26.012(17)

²⁰ Tex. Tax Code § 26.04(c)

²¹ Tex. Tax Code § 26.04(d)

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
30.	Total 2021 M&O levy. Multiply Line 28 by Line 29 and divide by \$100	\$ 1,915,742
31.	Adjusted 2021 levy for calculating NNR M&O rate.	
	<p>A. M&O taxes refunded for years preceding tax year 2021. Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2021. This line applies only to tax years preceding tax year 2021. + \$ 1,738</p> <p>B. 2021 taxes in TIF. Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2022 captured appraised value in Line 18D, enter 0. - \$ 0</p> <p>C. 2021 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0. +/- \$ 0</p> <p>D. 2021 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. \$ 1,738</p> <p>E. Add Line 30 to 31D.</p>	\$ 1,917,480
32.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 523,298,057
33.	2022 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$ 0.366422 /\$100
34.	Rate adjustment for state criminal justice mandate. ²³	
	<p>A. 2022 state criminal justice mandate. Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. \$ 0</p> <p>B. 2021 state criminal justice mandate. Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100
35.	Rate adjustment for indigent health care expenditures. ²⁴	
	<p>A. 2022 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state assistance received for the same purpose. \$ 0</p> <p>B. 2021 indigent health care expenditures. Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. - \$ 0</p> <p>C. Subtract B from A and divide by Line 32 and multiply by \$100. \$ 0.000000/\$100</p> <p>D. Enter the rate calculated in C. If not applicable, enter 0.</p>	\$ 0/\$100

²² [Reserved for expansion]²³ Tex. Tax Code § 26.044²⁴ Tex. Tax Code § 26.0441

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
36.	Rate adjustment for county indigent defense compensation. ²⁵	
A.	2022 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2021 and ending on June 30, 2022, less any state grants received by the county for the same purpose.	\$ 0
B.	2021 indigent defense compensation expenditures. Enter the amount paid by a county to provide appointed counsel for indigent individuals and fund the operations of a public defender's office under Article 26.044, Code of Criminal Procedure for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
D.	Multiply B by 0.05 and divide by Line 32 and multiply by \$100.	\$ 0/\$100
E.	Enter the lesser of C and D. If not applicable, enter 0.	\$ 0/\$100
37.	Rate adjustment for county hospital expenditures. ²⁶	
A.	2022 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2021 and ending on June 30, 2022.	\$ 0
B.	2021 eligible county hospital expenditures. Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
D.	Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$ 0/\$100
E.	Enter the lesser of C and D, if applicable. If not applicable, enter 0.	\$ 0/\$100
38.	Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	
A.	Amount appropriated for public safety in 2021. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.	\$ 0
B.	Expenditures for public safety in 2021. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	\$ 0
C.	Subtract B from A and divide by Line 32 and multiply by \$100.	\$ 0/\$100
D.	Enter the rate calculated in C. If not applicable, enter 0.	\$ 0/\$100
39.	Adjusted 2022 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$ 0.366422/\$100
40.	Adjustment for 2021 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2021 should complete this line. These entities will deduct the sales tax gain rate for 2022 in Section 3. Other taxing units, enter zero.	
A.	Enter the amount of additional sales tax collected and spent on M&O expenses in 2021, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$ 369,735
B.	Divide Line 40A by Line 32 and multiply by \$100.	\$ 0.070654/\$100
C.	Add Line 40B to Line 39.	\$ 0.437076/\$100
41.	2022 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$ 0.452373/\$100

²⁵ Tex. Tax Code § 26.0442²⁶ Tex. Tax Code § 26.0443

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
D41.	Disaster Line 41 (D41): 2022 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08. ²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).	\$ _____ 0 /\$100
42.	Total 2022 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses. A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here. ²⁸ Enter debt amount \$ 1,826,707 B. Subtract unencumbered fund amount used to reduce total debt. - \$ 180,250 C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none) - \$ 0 D. Subtract amount paid from other resources - \$ 501,121 E. Adjusted debt. Subtract B, C and D from A.	\$ 1,145,336
43.	Certified 2021 excess debt collections. Enter the amount certified by the collector. ²⁹	\$ 0
44.	Adjusted 2022 debt. Subtract Line 43 from Line 42E.	\$ 1,145,336
45.	2022 anticipated collection rate. A. Enter the 2022 anticipated collection rate certified by the collector. ³⁰ 97.63 % B. Enter the 2021 actual collection rate. 98.01 % C. Enter the 2020 actual collection rate. 97.21 % D. Enter the 2019 actual collection rate. 97.67 % E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%. ³¹	97.63 %
46.	2022 debt adjusted for collections. Divide Line 44 by Line 45E.	\$ 1,173,139
47.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 586,565,852
48.	2022 debt rate. Divide Line 46 by Line 47 and multiply by \$100.	\$ 0.200001 /\$100
49.	2022 voter-approval tax rate. Add Lines 41 and 48.	\$ 0.652374 /\$100
D49.	Disaster Line 49 (D49): 2022 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$ _____ /\$100

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
50.	COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2022 county voter-approval tax rate.	\$ 0.000000 /\$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	Taxable Sales. For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. ³² Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	\$ 0
52.	Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2021 or in May 2022. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2021. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$ 443,566
53.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 586,565,852
54.	Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$ 0.075621 /\$100
55.	2022 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.433990 /\$100
56.	2022 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2021 or in May 2022. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2021.	\$ 0.433990 /\$100
57.	2022 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster) or Line 50 (counties) as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ 0.652374 /\$100
58.	2022 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$ 0.576753 /\$100

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

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

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

Line	Voter-Approval Rate Adjustment for Pollution Control Requirements Worksheet	Amount/Rate
59.	Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$ 0
60.	2022 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 586,565,852
61.	Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$ 0 /\$100
62.	2022 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$ 0.576753 /\$100

³² Tex. Tax Code § 26.041(d)³³ Tex. Tax Code § 26.041(i)³⁴ Tex. Tax Code § 26.041(d)³⁵ Tex. Tax Code § 26.04(c)³⁶ Tex. Tax Code § 26.04(c)³⁷ Tex. Tax Code § 26.045(d)³⁸ Tex. Tax Code § 26.045(i)

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

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

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

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

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

Line	Unused Increment Rate Worksheet	Amount/Rate
63.	2021 unused increment rate. Subtract the 2021 actual tax rate and the 2021 unused increment rate from the 2021 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 / \$100
64.	2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$ _____ 0 / \$100
65.	2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$ _____ 0 / \$100
66.	2022 unused increment rate. Add Lines 63, 64 and 65.	\$ _____ 0 / \$100
67.	2022 voter-approval tax rate, adjusted for unused increment rate. Add Line 66 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$ _____ 0.576753 / \$100

SECTION 6: De Minimis Rate

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

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

Line	De Minimis Rate Worksheet	Amount/Rate
68.	Adjusted 2022 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$ _____ 0.366422 / \$100
69.	2022 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ _____ 586,565,852
70.	Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$ _____ 0.085241 / \$100
71.	2022 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$ _____ 0.200001 / \$100
72.	De minimis rate. Add Lines 68, 70 and 71.	\$ _____ 0.651664 / \$100

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

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

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

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

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

³⁹ Tex. Tax Code § 26.013(a)

⁴⁰ Tex. Tax Code § 26.013(c)

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

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

⁴³ Tex. Tax Code § 26.063(a)(1)

⁴⁴ Tex. Tax Code § 26.012(8-a)

⁴⁵ Tex. Tax Code § 26.063(a)(1)

⁴⁶ Tex. Tax Code § 26.042(b)

⁴⁷ Tex. Tax Code § 26.042(f)

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

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

Line	Emergency Revenue Rate Worksheet	Amount/Rate
73.	2021 adopted tax rate. Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 0.563713 / \$100
74.	Adjusted 2021 voter-approval tax rate. Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line. If a disaster occurred in 2021 and the taxing unit calculated its 2021 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2021 worksheet due to a disaster, enter the 2021 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49. - or - If a disaster occurred prior to 2021 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2021, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2021 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster. ⁴⁸ Enter the final adjusted 2021 voter-approval tax rate from the worksheet. - or - If the taxing unit adopted a tax rate above the 2021 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.	\$ 0 / \$100
75.	Increase in 2021 tax rate due to disaster. Subtract Line 74 from Line 73.	\$ 0.563713 / \$100
76.	Adjusted 2021 taxable value. Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 402,484,429
77.	Emergency revenue. Multiply Line 75 by Line 76 and divide by \$100.	\$ 2,268,857
78.	Adjusted 2022 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$ 523,298,057
79.	Emergency revenue rate. Divide Line 77 by Line 78 and multiply by \$100. ⁴⁹	\$ 0 / \$100
80.	2022 voter-approval tax rate, adjusted for emergency revenue. Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate).	\$ 0.576753 / \$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate.	\$ 0.433990 / \$100
As applicable, enter the 2022 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). Indicate the line number used: <u>26</u>	
Voter-approval tax rate.	\$ 0.576753 / \$100
As applicable, enter the 2022 voter-approval tax rate from: Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). Indicate the line number used: <u>58</u>	
De minimis rate.	\$ 0.651664 / \$100
If applicable, enter the 2022 de minimis rate from Line 72.	

SECTION 9: Taxing Unit Representative Name and Signature

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

print here BRUCE STIDHAM
Printed Name of Taxing Unit Representative

sign here Bruce Stidham
Taxing Unit Representative

Date

9 Aug. '22

⁴⁸ Tex. Tax Code §26.042(c)

⁴⁹ Tex. Tax Code §26.042(b)

⁵⁰ Tex. Tax Code §§ 26.04(c-2) and (d-2)