FY 2023 Proposed Budget

City of Farmersville

City of Farmersville
Fiscal Year 2022-2023
Budget Cover Page

This budget will raise more revenue from property taxes than last year's budget by an amount of $338,063, which is a 19.82 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $203,233.

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

AGAINST:

PRESENT and not voting:

ABSENT:

Property Tax Rate Comparison

	2022-2023	2021-2022
Property Tax Rate:	$0.712400/100	$0.712044/100
No-New-Revenue Tax Rate:	$0.658295/100	$0.695271/100
No-New-Revenue Maintenance & Operations Tax Rate:	$0.431325/100	$0.465203/100
Voter-Approval Tax Rate:	$0.713947/100	$0.728955/100
Debt Rate:	$0.250615/100	$0.247470/100

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

Farmersville
DISCOVER A TEXAS TREASURE

City of Farmersville, Texas

Proposed Operating Budget

Fiscal Year 2023

October 1, 2022 – September 30,2023

As approved by
The Mayor and The City Council

Mayor
Bryon Wiebold

Mayor Pro Tem
Craig Overstreet

City Council Members

Michael Henry
Lance Hudson
Terry Williams
Ted Wagner

City Staff:

City Manager – Benjamin L. White
Assistant City Manager – Michael Sullivan
City Secretary – Tabatha Monk
Police Chief – Marsha Phillips
Finance Director – Daphne Hamlin
City Librarian - Trisha Dowell
Electric Foreman – Jeramy Jones
Public Works Foreman – Danny Ruff

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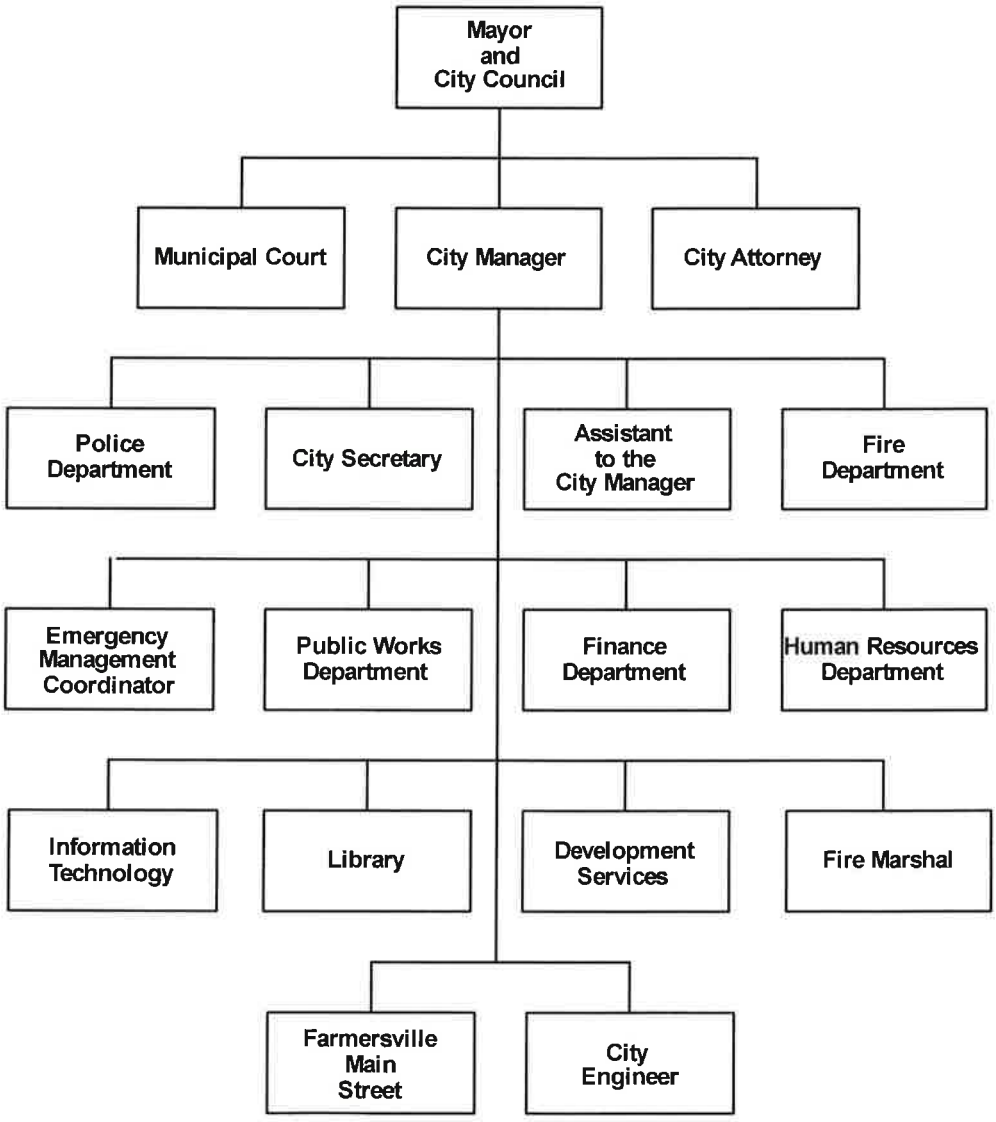
Farmersville
DISCOVER A TEXAS TREASURE

Chain of Command





Budget 2022-2023

Letter to the Mayor

Honorable Mayor and City Council:
Please accept this letter as my budget transmittal and executive summary of the proposed fiscal year 2022-2023 budget. The Annual Budget is the most important document that is adopted by the City Council each year. In developing this document, a significant amount of time is devoted by City Council Members and City Staff. An Annual Budget is developed through an extensive process of reviewing requests received from all City departments then prioritizing those request in a manner that utilizes resources effectively, within the fiscal constraints.

Value of existing properties:
The City has continued to see healthy increases in the value of existing properties. In 2022, the City saw existing property values increase just over 28.74% and over $28,527,975 in new value was added to the tax roll. The City remains optimistic that we will experience modest, but slow growth, with the development of Camden Park, Collin College, and more recently the Farmersville Palladium Apartments. New value added to the tax role will be primarily in our TIRZ District.

Tax rate:
For the 2022-2023 fiscal year budget, the City Council did not raise the tax rate. City of Farmersville current tax rate is $0.712400 cents per $100 of taxable assessed valuation. The proposed 2022-2023 budget is funded with a property tax rate of $0.712400 cents per $100 of taxable assessed valuation.

The total tax rate is divided between General Fund maintenance and operations and the Debt Service Fund. Of the total tax rate, $0.461785 cents is dedicated to General Fund maintenance and operations, and $0.250615 cents is dedicated to general obligation debt service. This portion of the tax rate dedicate to debt service is about 33% of the overall City tax rate.

The average taxable single-family home value for 2022 tax year is approximately $249,552 an increase of $59,093 from the previous year. At the proposed tax rate of $.712400 the municipal taxes paid on the average single family home will be $1,777.

Employee pay and benefits:
The City currently supports a staff of 35 full-time employees allocated within various operating departments. The proposed budget recommends a 3% cost of living increase. The City currently pays for health insurance for all full-time City employees through a plan provided by the Texas Municipal League Intergovernmental Employee Benefit Pool (TMLIEBP).

Finance:
The Finance Department provides several critical support services including general accounting, processing all payments to vendors, debt service management, banking and investments, grant accounting, maintaining fixed asset records, and processing payroll

Areas of delivery service include:

- Processing and disbursement of all payments;
- Managing all investments;

- Monitoring and recording all revenues;
- Preparing an publishing financial reports;
- Providing assistance to external auditors;
- Managing bonded indebtedness;
- Providing budget support to all departments;
- Grant accounting and financial support;
- Processing and disbursement of payroll and related liabilities;;
- Benefit analysis and administration

Daphne Hamlin
City of Farmersville/Finance Dept.



Budget 2022-2023

Budget Policy

BUDGET POLICY

Introduction:

The City of Farmersville, Texas financial policies set forth the basic framework for the fiscal management of the City. These policies are to ensure consistency in the City's financial processes related to revenue, expenditures, purchasing, accounting, investing, fiscal management and integrity, and fund balance. The City's financial policies are intended to assist the City council and City staff in evaluating current activities and proposals for future programs. The policies are to be reviewed on an annual basis and modified to accommodate changing circumstances and conditions. The City of Farmersville will ensure long-standing policies that provide guidelines for current decision-making processes and future plans.

Operating Budget Policies:

The fiscal year of the City of Farmersville shall begin on October 1 of each calendar year and end on September 30 of the following calendar year. The fiscal year will also be established as the accounting and budget year.

The operating budget will be balanced with current revenues and a portion of beginning resources or fund balances which will be greater than or equal to current expenditures or expenses. The City Manager's budget shall assume, for each fund, operating revenues that are equal to, or exceed operating expenditures.

Annual estimates of revenues in all funds will be based on historical trends, and reasonable expectations and assumptions regarding growth, the state of the economy, and other relevant factors. A conservative approach will be observed in estimating revenues.

Expenditures in all funds will be managed so as to ensure the fund's obligations are met when due. Throughout the year the Finance Department will provide regular budgetary comparisons reports to Department Supervisors and the City Manager. These reports will highlight Current Budget, Current Period, Year to Date Actual, and Budget Balance expenditures and revenues. These periodic budgetary comparisons statements of revenue and expenditures will allow department directors to adequately manage their department's budget and anticipate revenues and expenditures.

Expenditures within the each Fund will remain within each department's original appropriation unless an intra-fund budget transfer is approved by the City Manager. The City Manager is authorized to approve intra-fund transfers. Only the City Council may approve inter-fund transfers. Budget amendments will occur when total actual expenditures exceed budgeted expenditures in any fund(s). Budget amendments are authorized only by the City Council approved by ordinance. If at any time during a fiscal year the City Manager estimates that current year expenditures in any fund will exceed available revenues, the City Manager will submit a plan to the City Council addressing the estimated deficit including a plan of action to overcome the estimated deficit.

Farmersville's budget is coordinated to identify major policy issues for the City Council to consider several months prior to the budget approval date. In this way, the Council has adequate time to evaluate decisions and ensure proper decisions are made. The budget review process will include City Council, City staff, and citizen participation through public hearings.

Each department head is responsible for ensuring proper budgetary procedures are followed throughout his or her department.

Investments made by the City of Farmersville will be in compliance with policies contained in the City of Farmersville Investment Policy and the Public Funds Investment Act. All investments will be evaluated upon safety, liquidity, and yield. Interest earned from investment of available funds is based on departmental ownership of the invested dollars and will be booked to the appropriate department's fund when realized.

After City council adoption, the budget shall be in effect for the budget year. Final adoption of the budget by the City council shall constitute the official appropriations for the current year and shall constitute the basis of the official levy of the property tax. Following the final adoption of the budget by ordinance, the City Council shall pass an ordinance levying property taxes for the current year.

Fund Balance:

A key element of the financial stability of the City is to establish guidelines or "safe harbors" for fund balance. Unassigned fund balance is an important measure of economic stability. It is essential that the City maintain adequate levels of unassigned fund balance to mitigate financial risk that can occur from unforeseen revenue fluctuations, unanticipated expenditures, and similar circumstances. The fund balance also provides cash flow liquidity for the City's general operations.

For governmental funds, it is important to distinguish between fund equity and fund balance. A fund's equity is typically the difference between its assets and liabilities. Fund balance is an accounting distinction made between the portions of fund equity that are spendable and non-spendable. The Governmental Accounting Standards Board has established 5 classifications of fund balance:

1. Non spendable fund balance – includes amounts that are not in a spendable form or are required to be maintained intact. Examples are inventory or permanent funds (i.e. endowment funds).

2. Restricted fund balance – includes amounts that can be spent only for the specific purposes stipulated by external resource providers either constitutionally or through enabling legislation. Examples include grants and child safety fees.

3. Committed fund balance – includes amounts that can be used only for the specific purposes determined by a formal action of the government's highest level of decision-making authority. Commitments may be changed or lifted only by the government taking the same formal action that imposed the constraint originally.

a. The City Council is the City's highest level of decision-making authority and the formal action that is required to be taken to establish, modify, or rescind a fund balance commitment is a resolution approved by the Council at the City's Council meeting. The resolution must either be approved or rescinded, as applicable, prior to the last day of the fiscal year for which the commitment is made. The amount subject to the constraint may be determined in the subsequent period.

4. Assigned fund balance – comprises amounts intended to be used by the government for specific purposes. Intent can be expressed by the governing body or by an official or body to which the governing body delegates the authority. In governmental funds other than the general fund, assigned fund balance represents the amount that is not restricted or committed. This indicates that resources in other governmental funds are, at a minimum, intended to be used for the purpose of that fund (i.e. only funds in the capital projects fund may be used for capital projects).

a. The City Council has authorized the City Manager to assign fund balance to a specific purpose as approved by this fund balance policy.

5. Unassigned fund balance – is the residual classification of the general fund and includes all amounts not contained in other classifications. Unassigned amounts are technically available for any purpose.

Minimum Unassigned Fund Balance:
The City shall set aside resources during years of growth to fund a reserve for years of decline and/or to fund capital out of current funds for projects that would have otherwise been funded through debt financing. It shall be the goal of the City to maintain an unassigned fund balance in the General Fund of 25% of total appropriations.

Minimum Unrestricted Net Assets:
The City shall set aside resources during years of growth to fund a reserve for years of decline and/or to fund capital out of current funds for projects that would have otherwise been funded through debt financing. It shall be the goal of the City to maintain unrestricted net assets in the Utility Fund (a non-governmental type fund) of 25% of total appropriations.

At the close of each fiscal year, the unencumbered balance of each appropriation shall revert to the fund from which it was appropriated.

If minimum fund balance falls below the goals stated above, the City Manager will develop a strategy to initially evaluate current government wide spending to determine areas where cost efficiencies may be realized and implement those efficiencies. Should the analysis prove insufficient to attain the goal, a multi-year strategy will be put in place to meet the goals through a combination of cost cutting, cost recovery, and revenue enhancing strategies.

Order of Expenditure of Funds:
When multiple categories of fund balance are available for expenditure (for example, a construction project is being funded partly by a grant, funds set aside by the City Council, and unassigned fund balance), the City will start with the most restrictive category and spend those funds first before moving down to the next category with available funds.

Financial Policies:
The accounts of the City are organized and operated on the basis of funds and account groups. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related legal and contractual provisions.

The City's annual budget shall be prepared and adopted on a basis consistent with generally accepted accounting principles for all governmental and proprietary funds except the capital projects fund, which adopts project-length budgets.

Account balances shall be reported on the cash basis of accounting within the General Fund and other governmental funds and the cash basis of accounting in the Utilities Fund.
Quarterly Reports:
Revenues actually received will be regularly compared to budgeted revenues and variances will be investigated. This process will be summarized in the monthly budget reports prepared and submitted by the City Manager's Office.

The City Manager shall submit to the City Council each month financial report of the City. The report will compare budget estimates against the previous month realized revenues including year to date realized revenues.

General Obligation Bonds/ Debt:
Farmersville shall have the power to borrow money on the full faith and credit of the City and to issue general obligation bonds for permanent public improvements. The City will also be allowed to borrow money for any other public purpose not prohibited by the Constitution and laws of the State of Texas, and to issue refunding bonds to refund outstanding bonds of the City previously issued. All such bonds shall be voted on and issued in conformity with the laws of the State of Texas.

Any and all bond funds approved by the vote of the Citizens of Farmersville will be expended only for the purposes stated in the bond issue.

The City shall also from time to time borrow money utilizing other available instruments including revenue bonds, certificates of obligation, et al.

In all cases, the City shall evaluate the following prior to incurring debt obligations:

- Ensure that the purpose of the debt is consistent with type of debt instrument
- Where possible, match the useful life of the asset with the maturity of the debt

The City will manage the length and maturity of its long-term debt in order to lower net interest cost and to maintain future flexibility by paying off debt earlier.

Revenues:

The City of Farmersville strives to maintain and enhance a diversified and stable revenue system to shelter it from fluctuations in any single revenue source. The City also pursues an aggressive policy of collecting all money due to the City. The City will continue an aggressive policy to reduce the level of delinquent taxes.

For every annual budget, the City shall levy two property tax rates: maintenance/operations (M&O) and debt service (I&S). The debt service levy shall be sufficient for meeting all principal and interest obligations associated with the City's outstanding debt, less money transferred into the debt service fund from other funds and any self-sustaining debt such as revenue bonds, for the budget year. The operation and maintenance levy shall be accounted for in the General Fund.

The City is primarily a bedroom community with a heavy reliance upon property taxes. In order to supplement property taxes, the City has and will continue to support economic development and community development to create a vibrant community with a growing sales tax base to defray the reliance upon property taxes.

The City Manager shall project revenues from every source based on actual collections from the preceding years and estimated collections of the current fiscal year. There are a variety of factors that may impact revenues for an upcoming fiscal year, and the City Manager will take these into account when projecting collections. Sales tax revenue projections should be conservative due to the nature of this more volatile revenue source.

Types of City Funds:

- General Fund is the government's primary operating fund.
- Debt Service Fund accounts for the resources accumulated and payments made for principal and interest on long-term obligation debt of governmental funds.
- Capital Projects Fund accounts for the acquisition of capital assets or construction of major capital projects not being financed by any other fund.
- Utility Fund is used to account for the City's water and wastewater operations and certain long-term debt.

Financial Statements:

An annual independent audit will be completed and filed with the City Secretary within one hundred eighty (180) days from the completion of each fiscal year, the results of which shall be presented to and approved by the City Council. The financial statements to the City are to be prepared in conformity with generally accepted accounting principles (GAAP) in the United States of America as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles.

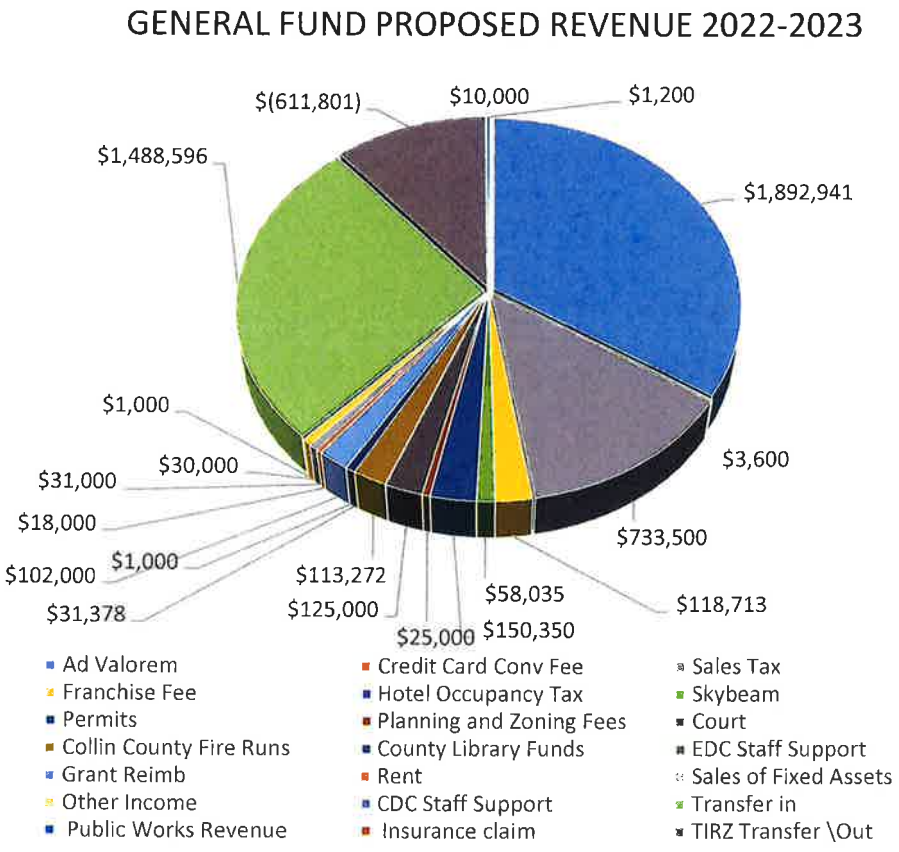
The City shall contract with a qualified independent auditing firm on an annual basis.

Farmersville
DISCOVER A TEXAS TREASURE

General Fund:

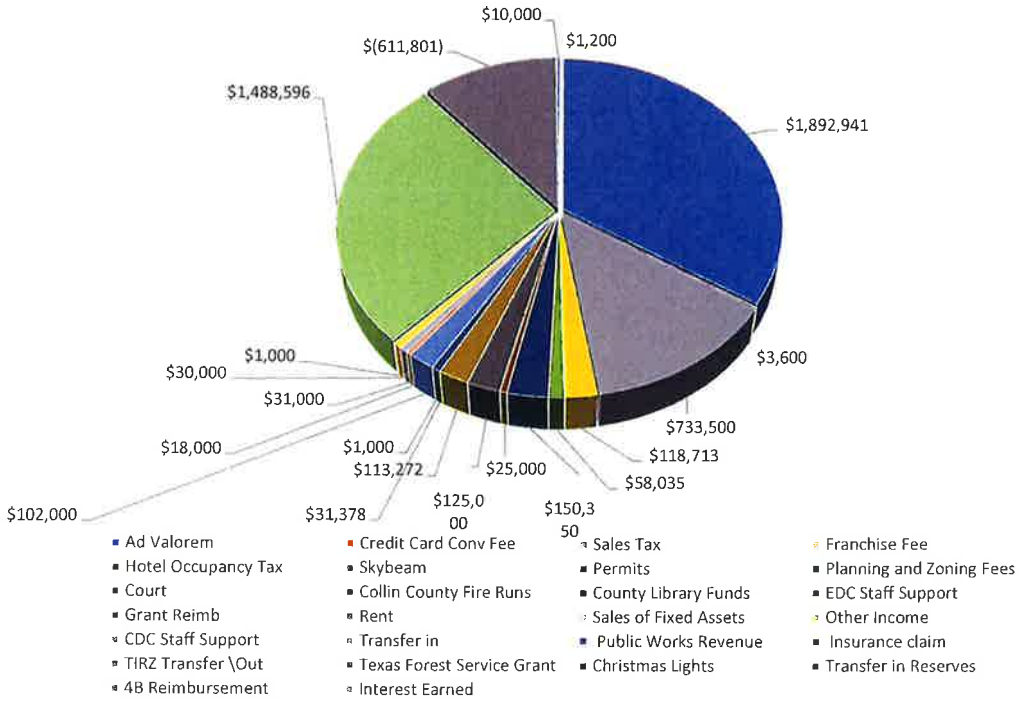
Revenue

The City of Farmersville finances its general fund activities from three types of revenue; taxes, fines & fees, and user charges. These include property and sales taxes, licenses & permits, and fines. The top three revenue sources are (1) Ad Valorem taxes, (2) sales tax, (3) and development fees. Most franchise tax in the City of Farmersville are not locally controlled and are subject to state law. The focus will be on the three locally controlled revenue sources, Ad valorem taxes, sales tax, and development fees.



General Fund and Enterprise Fund Summary			
Farmersville	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
General Fund Revenue			
Ad Valorem	$ 1,747,400	$ 1,744,611	$ 1,892,941
Credit Card Conv Fee		$ 3,100	$ 3,600
Sales Tax	$ 633,500	$ 763,500	$ 733,500
Franchise Fee	$ 115,702	$ 127,063	$ 118,713
Hotel Occupancy Tax		$ 543	
Skybeam	$ 58,320	$ 58,035	$ 58,035
Permits	$ 150,900	$ 150,900	$ 150,350
Planning and Zoning Fees	$ 54,097	$ 15,000	$ 25,000
Court	$ 125,000	$ 125,000	$ 125,000
Collin County Fire Runs	$ 113,272	$ 113,338	$ 113,272
County Library Funds	$ 31,378	$ 31,378	$ 31,378
EDC Staff Support	$ 1,000	$ 1,000	$ 1,000
Grant Reimb		$ 14,005	$ 102,000
Rent	$ 18,000	$ 18,000	$ 18,000
Sales of Fixed Assets	$ 65,300	$ 65,300	$ 31,000
Other Income	$ 30,000	$ 30,000	$ 30,000
CDC Staff Support	$ 1,000	$ 1,000	$ 1,000
Transfer in	$ 1,488,596	$ 1,488,596	$ 1,488,596
Public Works Revenue		$ 10,436	
Insurance claim		$ 1,059	
TIRZ Transfer \Out	$ (616,892)	$ (612,388)	$ (611,801)
Texas Forest Service Grant			
Christmas Lights	$ 91,054	$ 91,054	$ 10,000
Transfer in Reserves			
4B Reimbursement	$ 84,635		
Interest Earned	$ 1,200	$ 3,500	$ 1,200
Total Revenue	**$ 4,193,462**	**$ 4,244,030**	**$ 4,322,784**

GENERAL FUND PROPOSED REVENUE 2022-2023

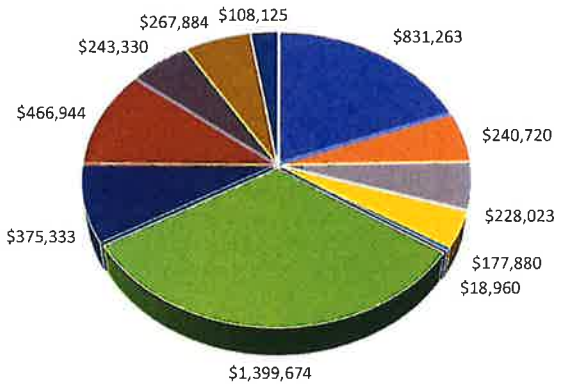


Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
00-REVENUE								
100.00.5711.000	AD VALOREM TAX	697,542	780,876	1,364,457	1,707,900	1,435,682	1,705,111	1,857,941
100.00.5712.000	CC CONV FEE COURT	-	-	-	-	1,104	3,100	3,600
100.00.5713.000	DEL. TAX,PEN. & INT.	68,058	23,083	33,474	39,500	10,795	39,500	35,000
100.00.5714.000	CC CONV FEE UTILITY	-	-	-	-	-	-	
100.00.5715.000	TIRZ	-	-	-	-	-	-	
100.00.5721.000	SALES TAX	500,236	579,850	656,761	625,000	371,893	755,000	725,000
100.00.5722.000	BEVERAGE TAX	3,941	8,006	12,179	8,500	3,710	8,500	8,500
100.00.5723.000	HOTEL OCCUPANCY TAX	-	-	196	-	543	543	
100.00.5730.000	FRANCHISE FEES - GARBAGE	32,869	34,045	35,342	35,100	18,842	37,000	35,100
100.00.5731.000	FRANCHISE FEES - GAS	28,041	33,771	29,789	29,000	28,928	29,000	29,000
100.00.5732.000	SKYBEAM	58,320	58,320	58,249	58,320	29,018	58,035	58,035
100.00.5733.000	ELEC. FUND FRANCHISE FEE	7,420	8,961	11,021	10,800	9,010	13,000	12,000
100.00.5734.000	FRANCHISE FEES - TELE.	2,281	2,629	1,821	3,000	7,881	3,000	3,000
100.00.5735.000	FRANCHISE FEES - CABLE	19,731	26,825	23,185	19,000	6,232	25,000	19,000
100.00.5736.000	FRANCHISE FEES - OTHER	-	-	-	-	-	-	
100.00.5740.000	ANNEXATION FEE	-	529	-	-	-		
100.00.5741.000	PERMITS & INSPECTIONS	231,262	146,473	219,449	150,000	43,377	150,000	150,000
100.00.5741.001	ALCOHOL BEVERAGE PERMIT	188	188	358	350	68	350	350
100.00.5742.000	PLANNING & ZONING FEES	64,002	41,191	92,835	54,097	7,023	15,000	25,000
100.00.5743.000	FEES (ANIMAL REG)	890	210	165	50	45	50	50
100.00.5744.000	PENALTIES	128,197	117,951	125,692	125,000	48,586	125,000	125,000
100.00.5745.000	CNTY FIRE RUNS	99,941	114,187	113,272	113,272	113,338	113,338	113,272
100.00.5746.000	ONION SHED RENTAL	600	325	700	500	300	500	500
100.00.5747.000	COUNTY LIBRARY FUND	22,246	38,794	37,774	31,378	15,689	31,378	31,378
100.00.5748.000	MICRO CHIP PROGRAM	2	-	-	-	-		
100.00.5752.000	SENIOR CENTER DONATIONS	596	-	-	-	-		
100.00.5754.000	GRANT PROCEEDS	77,673	-	102,593	-	14,005	14,005	102,000
100.00.5758.000	T-MOBLIE LEASE	19,266	16,508	18,009	16,747	9,004	18,008	18,008
100.00.5759.000	GAMING MACHINE LICENSE	600	-	-	-	-	-	
100.00.5762.000	INTEREST EARNED	28,754	11,453	1,338	1,200	948	3,500	1,200
100.00.5763.000	FEDC 4A STAFF SUPPORT	-	1,000	1,000	1,000	-	1,000	1,000
100.00.5765.000	RENT E. TX. MED CTR.	11,000	12,000	12,000	12,000	6,000	12,000	12,000
100.00.5768.000	S W BELL LEASE	3,734	2,568	2,052	2,055	584	2,055	2,055
100.00.5769.000	OTHER INCOME	33,490	32,249	31,588	30,000	4,782	30,000	30,000
100.00.5769.001	CARES ACT REFUND	-	36,229	-	-	-	-	
100.00.5769.002	FARMERSVILLE LIGHTS DONA	-	-	50,469	66,671	66,671	66,671	10,000
100.00.5769.003	FVILLE LIGHT CARRIAGE RI	-	-	1,125	331	331	331	
100.00.5769.004	CHRISTMAS TREE SALE	-	-	-	24,052	22,177	24,052	
100.00.5771.000	ATHLECTIC COMPLEX	-	-	1,400	-	-	-	
100.00.5772.000	PUBLIC WORKS REVENUE	-	-	-	-	-	10,436	
100.00.5774.000	ALARM FEE	650	750	550	500	50	500	500
100.00.5775.000	TEXAS FOREST SERVICE GRA	15,375	-	4,499	-	-	-	
100.00.5779.000	TIRZ ADMIN. REIMBURSEMEN	-	-	2,000	-	-	-	
100.00.5791.000	4B SUPPORT REVENUE	1,000	20,674	1,000	1,000	-	1,000	1,000
100.00.5792.000	ADM.SUPPORT CHARGES	20,710	20,710	20,710	20,710	10,355	20,710	20,710
100.00.5793.000	RENT RECEIVED	3,600	3,600	3,600	3,600	1,800	3,600	3,600
100.00.5794.000	CIVIC RENT	5,106	2,613	3,050	5,500	2,463	5,500	5,500
100.00.5795.000	4B SALARY	28,943	27,772	54,194	84,635	-	-	
100.00.5799.000	CAPITAL LEASE REFUNDING	-	-	-	-	-	-	
100.00.5899.000	SALE OF EQUIPMENT	7,913	-	-	-	-	-	
100.00.5939.000	FORESTRY SVC GRANT	-	4,025	-	-	-	-	
100.00.5940.000	INSURANCE CLAIM REFUND	-	-	-	-	1,059	1,059	
100.00.5991.000	TRANSFERS IN-OTHER FUNDS	1,424,286	1,453,947	1,464,286	1,464,286	712,143	1,464,286	1,464,286
100.00.5992.000	SALE OF FIXED ASSESTS	-	-	18,272	65,300	47,277	65,300	31,000

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.00.5994.000	LEASE PURCHASE PROCEEDS	-	-	-	-	-	-	
100.00.5995.000	TRANSFERS-RESERVE	-	-	-	-	-	-	
100.00.5998.000	TRANS.IN- GEN.FND.SURPLU	-	-	-	-	-	-	
100.00.5999.000	TRANS.IN-PARK IMP.SURPLU	-	-	-	-	-	-	
100.00.5999.001	TIRZ TRANSFER OUT	-	-	(495,561)	(616,892)	-	(612,388)	(611,801)
TOTAL REVENUE		**3,648,463**	**3,662,312**	**4,114,893**	**4,193,462**	**3,051,713**	**4,244,030**	**4,322,784**
TRANSFERS								
100.00.6911.000	TRANSFER OUT	-	-	222,087	-	-	-	
100.00.7911.000	DEBT PROCEEDS	-	-	-	-	-	-	
100.00.7921.000	TRANSFER IN G.F.	-	-	-	-	-	-	
100.00.9901.000	GRANT REIMB PD	-	-	-	-	-	-	
100.00.9902.000	GRANT REIMBURSEMENT FIRE	-	-	-	-	-	-	
100.00.9950.000	INSURANCE REIMBURSEMENT	-	-	-	-	-		
100.00.9997.000	TRANSFER WITH FUND 120	-	-	-	-	-	-	
TOTAL TRANSFERS		**-**	**-**	**222,087**	**-**	**-**	**-**	

General Fund and Enterprise Fund Summary			
Farmersville	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
General Fund Expenses			
Mayor/Council	$ 17,663	$ 15,885	$ 16,765
Administration	$ 797,772	$ 923,615	$ 831,263
Development Services	$ 176,898	$ 167,218	$ 240,720
Municipal Court	$ 230,131	$ 229,975	$ 228,023
Library	$ 169,814	$ 171,254	$ 177,880
Civic Center	$ 17,450	$ 18,050	$ 18,960
Police Department	$ 1,353,637	$ 1,304,868	$ 1,399,674
Fire Department	$ 391,808	$ 363,253	$ 375,333
Street Department	$ 333,438	$ 358,995	$ 466,944
Property and Bldg	$ 255,162	$ 283,858	$ 243,330
Park Dept.	$ 251,212	$ 251,212	$ 267,884
Debt Service Department	$ 155,847	$ 155,847	$ 259,535
Total Expenses	**$ 4,150,832**	**$ 4,244,030**	**$ 4,526,311**
Revenue vs. Expenses	**$ 42,630**	**$ -**	**$ (203,527)**
Balance budget with General Fund Reserves			**$ 203,527**
Revenue vs. Expenses	**$ 42,630**	**$ -**	**$ -**

GENERAL FUND PROPOSED EXPENSES 2022-2023



Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100- GENERAL FUND								
EXPENSES								
11-MAYOR & CITY COUNCIL								
100.11.6115.000	SALARIES, PART TIME	2,000	2,040	2,040	2,040	1,020	2,040	2,040
TOTAL PERSONNEL SERVICES		**2,000**	**2,040**	**2,040**	**2,040**	**1,020**	**2,040**	**2,040**
CONTRACTS & PROF. SVC								
100.11.6211.000	LEGAL SERVICES	-	-	-	1,000	-	1,000	1,000
TOTAL CONTRACTS & PROF SVC		**-**	**-**	**-**	**1,000**	**-**	**1,000**	**1,000**
		-						
MAINTENANCE								
100.11.6392.000	OTHER SUPPLIES	991	-	72	500	-	500	500
TOTAL MAINTENANCE		**991**	**-**	**72**	**500**	**-**	**500**	**500**
PERSONNEL RELATED ITEMS								
100.11.6612.000	TRAVEL/SCHOOL/DUES	912	28	377	5,000	-	5,000	5,000
100.11.6621.000	SPECIAL EVENTS	60	349	1,334	1,500	-	1,500	1,500
100.11.6631.000	INSURANCE	6,000	6,600	7,260	7,623	5,845	5,845	6,725
TOTAL PERSONNEL RELATED ITEMS		**6,972**	**6,977**	**8,971**	**14,123**	**5,845**	**12,345**	**13,225**
CAPITAL EXPENDITURES								
100.11.6831.000	CAPITAL EQUIPMENT	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES								
TOTAL MAYOR & CITY COUNCIL		**9,963**	**9,017**	**11,083**	**17,663**	**6,865**	**15,885**	**16,765**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
100.12.6111.000	SALARIES, REGULAR	204,963	264,020	316,058	168,801	111,245	208,655	159,975
100.12.6112.000	ACCRIED WAGES	1,194	(558)	1,528	-	-	-	
100.12.6113.000	SALARIES, OVERTIME	-	-	-	-	111	-	
100.12.6115.000	SALARIES, PART TIME	-	-	-	-	-	-	
100.12.6118.000	BENEFIT POOL ADM. FEE	-	-	-	-	-	-	
100.12.6141.000	FICA EXPENSE	16,494	20,956	24,296	15,920	8,935	16,800	13,003
100.12.6142.000	HEALTH INSURANCE	34,796	34,398	38,620	38,400	9,999	38,400	38,400
100.12.6143.000	WORKERS COMPENSATION	925	975	1,175	1,500	1,500	1,500	1,725
100.12.6145.000	UNEMPLOYMENT INSURANCE	149	1,043	1,500	2,500	-	2,500	2,500
100.12.6146.000	EMPLOYEE RETIREMENT EXP.	17,975	23,843	27,682	16,200	10,006	18,387	15,997
100.12.6147.000	BENEFIT POOL	-	-	-	-	-	-	
100.12.6148.000	VACATION LIABILITY	-	-	-	8,000	-	-	
TOTAL PERSONNEL SERVICES		**276,496**	**344,677**	**410,859**	**251,321**	**141,796**	**286,242**	**231,600**
CONTRACTS & PROF SVC								
100.12.6210.000	PROFESSIONAL SERVICES	18,765	5,688	9,319	23,000	663	23,000	26,450
100.12.6210.001	ESCHEAT TO STATE	749	-	-	-	-	-	
100.12.6211.000	LEGAL SERVICES	100,829	109,925	153,538	150,000	55,632	150,000	150,000
100.12.6211.003	TIRZ	-	-	-	-	1,022	-	
100.12.6212.000	FINANCIAL AUDIT FEES	19,865	18,855	34,300	35,000	17,500	36,171	36,750
100.12.6213.000	CODIFICATION EXPENSES	3,258	6,195	2,917	8,000	1,050	8,000	8,000
100.12.6214.000	CENTRAL APPR. DIST. EXP.	11,461	13,729	13,898	14,000	8,066	16,000	16,000
100.12.6215.000	EMPLOYEE SCREENING	160	229	99	100	214	300	300
100.12.6217.000	TAX COLLECTIONS EXPENSE	1,315	1,422	1,422	1,500	1,562	1,562	1,600
100.12.6218.000	ENGINEERING SERVICES	63,874	69,367	62,375	30,000	43,089	60,000	50,000
100.12.6221.000	AFLAC ALLOWANCE	-	1,438	-	-	-	-	
100.12.6222.000	BLDG INSPECTION	179,662	71,937	13,969	15,353	3,413	15,353	16,000
TOTAL CONTRACTS & PROF. SVCS		**399,938**	**298,785**	**291,837**	**276,953**	**132,211**	**310,386**	**305,100**
CONST. MATL./TOOLS/EQUIP								
100.12.6312.001	COVID 19	-	126	-	-	-	-	
TOTAL CONST.	**MATL./TOOLS/EQUP**	**-**	**126**	**-**	**-**	**-**	**-**	**-**
MAINTENANCE								
100.12.6361.000	BUILDING MAINTENANCE	20,575	21,162	28,311	35,000	21,132	35,000	35,000
100.12.6362.000	CM CAR ALLOWANCE	20	3,337	4,800	11,400	5,165	11,400	11,400
100.12.6363.000	OFFICE EQUIP. MAINT.	6,495	7,217	10,948	10,000	2,768	10,000	10,000
100.12.6364.000	RADIO MAINTENANCE	-	-	-	-	-	-	
100.12.6365.000	TYLER SOFTWARE MAINT.	25,976	18,662	31,284	26,073	15,922	26,073	26,073
100.12.6365.001	COMPUTER SOFTWARE MAIN	7,541	39,687	38,571	28,800	5,838	28,800	29,000
100.12.6367.000	INFO TECH	11,713	15,889	26,868	32,475	16,868	32,475	34,800
100.12.6368.000	JANITORIAL SUPPLIES	-	-	-	-	-	-	
100.12.6370.000	FEDC SERVICES	-	-	-	-	-	-	
TOTAL MAINTENANCE		**72,320**	**105,954**	**140,782**	**143,748**	**67,693**	**143,748**	**146,273**
UTILITIES								
100.12.6471.000	WATER/SEWER/GARBAGE	1,974	1,934	1,424	1,850	503	1,850	1,850
100.12.6472.000	TELEPHONE SERVICE	8,844	10,356	9,804	10,500	4,338	10,500	10,500
100.12.6473.000	ELECTRICITY EXPENSE	11,994	12,942	13,449	12,000	6,054	12,000	13,800
100.12.6474.000	GAS SERVICE	807	922	1,205	1,100	825	1,100	1,265

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.12.6494.000	4A EXPENSES	(6,542)	(1,629)	-	-	-	-	
100.12.6494.001	TIRZ EXP	-	32,838	-	-	4,886	-	
TOTAL UTILITIES		**17,077**	**57,363**	**25,882**	**25,450**	**16,606**	**25,450**	**27,415**
SUPPLIES								
100.12.6532.000	PUBLICATION & SUBS.	611	370	345	1,500	-	1,500	1,500
100.12.6551.000	MOTOR VEHICLE FUEL	770	991	650	-	-	-	
100.12.6552.000	UNIFORM	361	68	107	300	-	300	300
100.12.6552.001	BLD INSPECTOR UNIFORM	-	333	-	-	-	-	
100.12.6591.000	GENERAL OFFICE SUPPLIES	12,439	14,638	10,029	30,000	5,442	30,000	30,000
100.12.6591.001	BLD INSPECTOR	-	2,744	-	-	-	-	
100.12.6592.000	CHAMBER OF COMMERCE	2,635	2,833	3,114	5,000	1,624	5,000	5,750
100.12.6592.001	BEST CENTER	807	5,713	1,100	1,500	416	1,500	1,750
100.12.6593.000	4B EXPENSES	(420)	4,182	(4,173)	-	8,215	-	
TOTAL SUPPLIES		**17,203**	**31,872**	**11,172**	**38,300**	**15,697**	**38,300**	**39,300**
PERSONNEL RELATED ITEMS								
100.12.6610.000	MARKETING	-	-	-	-	-	-	
100.12.6611.000	CONTINGENCY	-	-	-	-	-	57,489	
100.12.6612.000	TRAVEL/SCHOOL/DUES	13,108	7,004	6,580	15,000	6,728	15,000	15,000
100.12.6612.001	MEMBERSHIP DUES FVILLE P	6,720	5,084	4,493	5,500	2,106	5,500	5,500
100.12.6621.000	SPECIAL EVENTS	4,191	1,861	3,898	4,000	2,567	4,000	4,000
100.12.6631.000	INSURANCE	4,500	4,725	-	5,500	1,993	5,500	6,325
100.12.6641.000	ELECTION EXPENSE	4,002	-	1,713	7,000	2,475	7,000	7,000
100.12.6651.000	ADVERTISING	8,060	14,388	19,605	25,000	6,425	25,000	28,750
100.12.6698.000	CHARGED OFF ACCOUNTS	-	-	-	-	-	-	
100.12.6699.000	OTHER EXPENSES	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		**40,581**	**33,062**	**36,289**	**62,000**	**22,294**	**119,489**	**66,575**
CAPITAL EXPENDITURES								
100.12.6821.000	CAPITAL IMPROVEMENTS	1,492	-	-	-	-	-	
100.12.6821.001	FIBER OPTIC PROJECT	-	-	-	-	-	-	
100.12.6831.000	CAPITAL EQUIP. PURCHASES	36,350	-	-	-	-	-	15,000
TOTAL CAPITAL EXPENDITURES		**37,842**	**-**	**-**	**-**	**-**	**-**	**15,000**
TRANSFERS								
100.12.6991.000	TRF TO EQUIP REPL	-	-	-	-	-	-	
TOTAL TRANSFERS								
TOTAL ADMINISTRATION		**861,457**	**871,839**	**916,821**	**797,772**	**396,297**	**923,615**	**831,263**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
13-DEVELOPMENT	SERVICES							
PERSONNEL SERVICES								
100.13.6111.000	SALARIES	-	-	-	116,053	59,639	116,053	174,900
100.13.6113.000	SALARIES,OVERTIME	-	-	-	-	-	-	
100.13.6141.000	FICA EXPENSE	-	-	-	10,400	4,142	10,400	13,380
100.13.6142.000	HEALTH INSURANCE	-	-	-	19,200	4,605	9,600	9,600
100.13.6143.000	WORKERS COMPENSATION	-	-	-	500	500	500	1,000
100.13.6145.000	UNEMPLOYEMENT INSURANC	-	-	-	150	-	150	250
100.13.6146.000	EMPLOYEE RETIREMENT EXP	-	-	-	10,500	5,138	10,500	17,490
TOTAL PERSONNEL SERVICES		**-**	**-**	**-**	**156,803**	**74,024**	**147,203**	**216,620**
CONTRACTS & PROF.SVCS								
100.13.6210.000	PROFESSIONAL SERVICES	-	-	-	1,000	-	1,000	1,000
100.13.6211.000	LEGAL SERVICES	-	-	-	1,000	-	1,000	1,000
100.13.6215.000	EMPLOYEE SCREENING	-	-	-	100	-	100	100
100.13.6218.000	ENGINEERING	-	-	-	5,000	-	2,500	5,000
TOTAL CONTRACTS & PROF.SVC.		**-**	**-**	**-**	**7,100**	**-**	**4,600**	**7,100**
MAINTENANCE								
100.13.6362.000	VEHICLE MAINT.	-	-	-	-	162	500	1,500
100.13.6363.000	OFFICE EQUIP. MAINT.	-	-	-	1,115	-	1,115	1,200
100.13.6365.000	TYLER SOFTWARE	-	-	-	-	-	-	
100.13.6365.001	COMPUTER MAINT.	-	-	-	-	-	-	
100.13.6367.000	INFO TECH	-	-	210	2,520	1,740	4,440	4,440
TOTAL MAINTENANCE		**-**	**-**	**210**	**3,635**	**1,902**	**6,055**	**7,140**
UTILITIES								
100.13.6472.000	TELEPHONE SERVICE	-	-	-	360	-	360	360
TOTAL UTILITIES		**-**	**-**	**-**	**360**	**-**	**360**	**360**
SUPPLIES								
100.13.6551.000	MOTOR FUEL	-	-	-	2,000	370	2,000	2,500
100.13.6552.000	CLOTHING	-	-	-	500	85	500	500
100.13.6591.000	OFFICE SUPPLIES	-	-	-	1,500	-	1,500	1,500
TOTAL SUPPLIES		**-**	**-**	**-**	**4,000**	**455**	**4,000**	**4,500**
PERSONNEL RELATED ITEMS								
100.13.6612.000	TRAVEL/SCHOOL/DUES	-	-	-	5,000	608	5,000	5,000
100.13.6621.000	SPECIAL EVENTS	-	-	-	-	-	-	
100.13.6651.000	ADVERTISING	-	-	-	-	-	-	
100.13.6699.000	OTHER EXPENSES	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		**-**	**-**	**-**	**5,000**	**608**	**5,000**	**5,000**
CAPITAL EXPENDITURES								
100.13.6821.000	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	
100.13.6831.000	CAPITAL EQUIP PURCHASE	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES								
TOTAL 13- DEVELOPMENT SERVICES		**-**	**-**	**210**	**176,898**	**76,989**	**167,218**	**240,720**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
14-MUNICIPAL COURT								
PERSONNEL SERVICES								
100.14.6111.000	SALARIES, REGULAR	108,796	109,979	118,188	120,700	60,826	115,216	116,247
100.14.6112.000	ACCRUED WAGES EXP	(1,433)	(172)	403	-	-	-	
100.14.6113.000	SALARIES, OVERTIME	-	-	-	-	-	-	
100.14.6115.000	SALARIES, PART TIME	-	-	-	-	-	-	
100.14.6141.000	FICA EXPENSE	8,108	8,311	8,939	9,656	4,551	9,100	8,992
100.14.6142.000	HEALTH INSURANCE	18,515	17,706	16,885	19,200	10,090	19,200	19,200
100.14.6143.000	WORKERS COMPENSATION	1,750	500	1,837	1,928	1,928	1,928	2,217
100.14.6145.000	UNEMPLOYEMENT INSURANC	18	500	500	500	250	500	575
100.14.6146.000	EMPLOYEE RETIREMENT EXP.	9,553	9,824	10,206	10,900	5,232	10,900	11,624
100.14.6147.000	BENEFIT POOL	-	-	-	-	-	-	
100.14.6148.000	VACATION LIABILITY EXP	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**145,307**	**146,648**	**156,958**	**162,884**	**82,877**	**156,844**	**158,855**
CONTRACTS & PROF SVC								
100.14.6210.000	PROFESSIONAL SERVICES	-	72	-	100	-	400	400
100.14.6211.000	LEGAL SERVICES	20,531	19,058	19,488	25,000	11,550	25,000	25,000
100.14.6215.000	EMPLOYEE SCREENING	57	57	102	100	102	100	200
100.14.6231.000	INMATE HOUSING	945	-	-	1,200	-	1,200	1,200
TOTAL CONTRACTS & PROF. SVCS		**21,533**	**19,187**	**19,590**	**26,400**	**11,652**	**26,700**	**26,800**
MAINTENANCE								
100.14.6362.000	VEHC MAINT	82	343	193	1,000	40	1,000	1,000
100.14.6363.000	OFFICE EQUIPMENT MAINT.	961	1,181	2,285	3,900	1,932	4,056	4,056
100.14.6365.000	TYLER TECH SUPPORT	3,165	3,188	2,594	5,837	1,143	5,837	5,837
100.14.6365.001	COMPUTER SOFTWARE MAIN	782	652	3,250	1,500	3,515	1,500	1,500
100.14.6366.000	OFFICE EQUIP MAINT	-	87	15	-	-	-	
100.14.6367.000	INFO TECHNOLOGY	3,000	5,105	10,968	5,040	3,000	6,480	6,960
100.14.6369.000	COURT ONLINE COMPONENT	853	935	1,822	1,250	408	1,250	1,250
TOTAL MAINTENANCE		8,843	11,491	21,127	18,527	10,038	20,123	20,603
100.14.6472.000	TELEPHONE SERVICE	1,688	1,829	1,663	1,740	680	1,740	1,740
TOTAL UTILITIES		**1,688**	**1,829**	**1,663**	**1,740**	**680**	**1,740**	**1,740**
SUPPLIES								
100.14.6551.000	MOTOR FUEL	1,863	1,139	1,294	2,000	737	2,000	2,500
100.14.6552.000	CLOTHING	517	228	155	500	-	500	500
100.14.6591.000	GENERAL OFFICE SUPPLIES	1,521	2,489	4,679	5,000	2,353	5,000	5,000
TOTAL SUPPLIES		**3,901**	**3,856**	**6,128**	**7,500**	**3,090**	**7,500**	**8,000**
PERSONNEL RELATED ITEMS								
100.14.6612.000	TRAVEL/SCHOOL/DUES	2,351	1,362	869	2,500	405	2,500	2,500
100.14.6615.000	CREDIT CARD SERVICE FEE	2,412	2,752	3,707	4,200	1,518	4,200	4,200
100.14.6631.000	INSURANCE	4,000	4,200	4,410	4,630	4,630	4,630	5,325
100.14.6642.000	JURY FEES	-	-	-	-	-	-	
100.14.6643.000	WARRANT FEES	-	-	-	-	(600)	-	
100.14.6644.000	FINE OVERPAYMENTS	(5)	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		**8,758**	**8,314**	**8,986**	**11,330**	**5,953**	**11,330**	**12,025**
CAPITAL EXPENDITURES								
100.14.6831.000	CAPITAL EQUIPMENT	-	-	-	1,750	-	5,738	
TOTAL CAPITAL EXPENDITURES		**-**	**-**	**-**	**1,750**	**-**	**5,738**	**-**
TOTAL 14-MUNICIPAL COURT		**190,030**	**191,325**	**214,452**	**230,131**	**114,290**	**229,975**	**228,023**



Our Mission

To serve the community as a resource for information and to act as a technology gateway to online resources. We encourage people of all ages to read for learning and for recreation. We seek to provide a safe and comfortable environment that is conducive to the learning experience.

History

The Library, named for the late Charles J. Rike who was a local businessman and historian, opened in January of 1981. The library has continued to grow throughout the years and with monumental support from the community and volunteers the library has become what it is today... a haven for resources, learning and a center for the community.



The Library houses approx. 28,000 items for browsing and borrowing. We offer: Free access to Wi-Fi, 8 Public Access Computers, Videos, Hardback, Paperback and Large Type Books, Audio Books, E-Books, a Genealogy Collection, an Audie Murphy Memorabilia Display, plus more! Our catalog is available for browsing and reserving items online via our website: **www.rikelibrary.com.**

Children's Nook



Come And Read Our Books



Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
EXPENSES								
15-LIBRARY								
PERSONNEL SERVICES								
100.15.6111.000	SALARIES-REGULAR	63,053	66,744	67,047	74,300	34,118	74,300	75,450
100.15.6112.000	ACCRUED WAGES EXPENSE	313	(106)	143	-	-	-	
100.15.6113.000	SALARIES-OVERTIME	-	-	-	-	-	-	
100.15.6115.000	SALARIES-PART TIME	-	-	-	-	-	-	
100.15.6141.000	FICA EXPENSE	4,741	5,106	5,129	5,950	2,603	5,950	7,545
100.15.6142.000	HEALTH INSURANCE	16,304	16,967	17,695	19,200	9,210	19,200	19,200
100.15.6143.000	WORKER'S COMPENSATION	500	525	525	555	555	555	640
100.15.6145.000	UNEMPLOYMENT INSURANCE	16	43	-	-	-	-	
100.15.6146.000	EMPLOYEE RETIREMENT EXP.	5,539	5,960	5,795	6,690	2,938	6,690	7,545
100.15.6147.000	BENEFIT POOL	-	-	-	-	-	-	
100.15.6148.000	VACATION LIABILITY	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**90,466**	**95,239**	**96,334**	**106,695**	**49,424**	**106,695**	**110,380**
CONTRACTS & PROF. SVCS								
100.15.6215.000	EMPLOYEE SCREENING	160	-	-	200	-	200	200
TOTAL CONTRACTS & PROF. SVCS		**160**	**-**	**-**	**200**	**-**	**200**	**200**
MAINTENANCE								
100.15.6361.000	BUILDING MAINTENANCE	7,114	11,493	6,166	10,000	3,159	10,000	10,000
100.15.6363.000	OFFICE EQUIP. MAINT.	2,725	2,294	4,520	3,660	1,932	3,660	4,080
100.15.6365.000	COMPUTER SOFTWARE	8,313	4,454	4,079	3,845	1,600	3,845	3,845
100.15.6367.000	INFO TECH	9,725	9,725	14,877	5,040	3,000	6,480	6,960
100.15.6368.000	JANITORIAL SUPPLIES	125	288	48	1,500	646	1,500	1,500
TOTAL MAINTENANCE		**28,002**	**28,254**	**29,690**	**24,045**	**10,337**	**25,485**	**26,385**
UTILITIES								
100.15.6470.000	LIBRARY ELECTRIC	3,873	3,207	2,916	4,000	1,347	4,000	4,600
100.15.6471.000	WATER/SEWER/GARBAGE	-	40	-	-	-	-	
100.15.6472.000	TELEPHONE SERVICE	3,318	2,993	2,621	3,000	1,476	3,000	3,000
100.15.6473.000	CIVIC ELECTRICITY	-	14	-	-	-	-	
100.15.6474.000	CIVIC GAS	56	96	-	-	59	-	
100.15.6475.000	SENIOR CITIZEN UTILITIES	4,703	4,428	5,899	6,540	3,548	6,540	7,500
TOTAL UTILITIES		**11,950**	**10,778**	**11,436**	**13,540**	**6,430**	**13,540**	**15,100**
SUPPLIES								
100.15.6532.000	PUBLICATIONS & SUBS.	33	66	-	150	-	150	150
100.15.6591.000	GENERAL OFFICE SUPPLIES	1,826	1,781	1,182	3,500	1,263	3,500	3,500
100.15.6592.000	OTHER SUPPLIES	-	-	-	-	-	-	
TOTAL SUPPLIES		**1,859**	**1,847**	**1,182**	**3,650**	**1,263**	**3,650**	**3,650**
PERSONNEL RELATED ITEMS								
100.15.6612.000	TRAVEL/SCHOOL/DUES	756	574	639	2,000	368	2,000	2,000
100.15.6631.000	INSURANCE	2,750	2,888	3,032	3,184	3,184	3,184	3,665
100.15.6699.000	OTHER EXPENSE	509	272	964	1,500	1,670	1,500	1,500
TOTAL PERSONNEL RELATED ITEMS		**4,015**	**3,734**	**4,635**	**6,684**	**5,222**	**6,684**	**7,165**
CAPITAL EXPENDITURES								
100.15.6821.000	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	
100.15.6831.000	CAPITAL EQUIP. PURCHASES	11,890	15,118	12,864	15,000	6,546	15,000	15,000
100.15.6832.000	CAPITAL GRANT PURCHASES	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES		**11,890**	**15,118**	**12,864**	**15,000**	**6,546**	**15,000**	**15,000**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
TRANSFERS								
100.15.6991.000	TRF TO EQUIP REPL	-	-	-	-	-	-	-
TOTAL TRANSFERS								
TOTAL 15-LIBRARY		**148,342**	**154,970**	**156,141**	**169,814**	**79,222**	**171,254**	**177,880**
100-GENERAL FUND								
EXPENSES								
16-CIVIC/CENTER								
CONTRACTS & PROF. SVC								
100.16.6210.000	PROFESSIONAL SERVICES	-	-	-	-	-	-	
TOTAL CONTRACTS & PROF.SVC								
UTILITIES								
100.16.6471.000	WATER CIVIC CENTER	1,955	2,122	2,200	2,000	1,114	2,000	2,000
100.16.6473.000	CIVIC CTR ELEC	3,642	2,534	3,602	3,650	1,084	3,650	4,200
100.16.6474.000	CIVIC CTR GAS	1,567	1,478	1,894	1,800	1,865	2,400	2,760
100.16.6475.000	CIVIC CLEANING/MAINT	11,103	10,281	13,337	10,000	4,766	10,000	10,000
TOTAL UTILITIES		**18,267**	**16,415**	**21,033**	**17,450**	**8,829**	**18,050**	**18,960**

Public Safety

The Mission of the Farmersville Police Department is to serve and protect a Texas Treasure!

Farmersville, TX - Police Department

The Mission of the Farmersville Police Department is to serve and protect a Texas Treasure!
The Vision of the Farmersville Police Department is to provide a safe and secure city. Through community partnerships, fair and impartial enforcement of the laws, and by maintaining standards of excellence; this department demands the highest levels of integrity, honesty, and trust in keeping with the traditions of our city. We as professionals will always be responsive to the needs of our citizens and visitors and are committed to providing this service with distinction.

About the Police Department

The Farmersville Police Department has an authorized strength of 10 police officers and two civilian personnel. The department also oversees animal control and emergency management operations for the city. The department is an Accredited police agency with the Texas Police Chief's Association "Best Practices" Accreditation program since 2012. The department is very active in the community, participating and securing most community events, parades, and festivals. The department also offers and coordinates an annual Citizens Police Academy class, National Night Out (crime prevention program), and Citizen's on Patrol volunteer program (Citizens Assisting Farmersville Police). The department practices community policing concepts while centered toward resolving community problems through communication and collaboration.

Farmersville, TX - Fire Department

Our Departments "Mission Statement" is to protect the lives and property of the citizens of Farmersville and surrounding communities providing fire suppression, fire prevention, fire and safety education, search and rescue operations, and emergency medical services.

About the Fire Department

The Farmersville Fire Department is a "Combination Fire Department" because it is made up of paid as well as volunteer members. To date the department consists of 2 full-time employees and 9 volunteers, although our by-laws allow us to carry 35 members. Our Fire District covers approximately 125 sq. miles.

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
21-POLICE DEPT.								
PERSONNEL SERVICES								
100.21.6111.000	SALARIES, REGULAR	618,989	688,410	673,411	747,837	345,611	715,657	760,644
100.21.6112.000	ACCRUED WAGES EXPENSE	2,439	(951)	2,018	-	-	-	
100.21.6113.000	SALARIES, OVERTIME	-	-	-	-	-	-	
100.21.6115.000	SALARIES, PART TIME	-	-	-	-	-	-	
100.21.6116.000	STEP PROGRAM	-	-	-	-	-	-	
100.21.6141.000	FICA EXPENSE	45,549	51,516	50,514	54,540	25,758	52,845	58,190
100.21.6142.000	HEALTH INSURANCE	98,527	97,381	92,140	105,600	47,828	105,600	115,200
100.21.6143.000	WORKERS COMPENSATION	12,500	13,125	12,496	13,120	7,344	8,500	18,125
100.21.6145.000	UNEMPLOYMENT INSURANCE	261	1,908	3,000	3,000	-	3,000	3,000
100.21.6146.000	EMPLOYEE RETIREMENT EXP.	54,351	61,441	58,040	65,885	29,786	62,000	76,065
100.21.6147.000	BENEFIT POOL	-	-	-	-	-	-	
100.21.6150.000	VACATION LIABILITY	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**832,616**	**912,830**	**891,619**	**989,982**	**456,327**	**947,602**	**1,031,224**
CONTRACTS & PROF. SVCS								
100.21.6210.000	PROFESSIONAL SERVICES	1,248	595	480	1,500	-	1,500	1,500
100.21.6211.000	LEGAL SERVICES	630	-	560	3,500	-	3,500	2,500
100.21.6214.000	CONTRACT SERVICES	-	-	2,867	-	1,688	-	
100.21.6215.000	EMPLOYEE SCREENING	287	57	775	750	460	750	750
100.21.6231.000	INMATE HOUSING	1,914	2,134	1,463	5,000	647	5,000	5,000
100.21.6232.000	DISPATCHING SERVICE	67,459	63,246	62,669	81,105	39,257	81,105	82,000
100.21.6233.000	CHILD ADVOCACY	6,000	6,000	6,000	6,000	-	6,000	6,000
100.21.6234.000	CODE ENFORCEMENT	499	391	1,100	1,000	107	1,000	1,000
TOTAL CONTRACTS & PROF. SVC		**78,037**	**72,423**	**75,914**	**98,855**	**42,159**	**98,855**	**98,750**
CONST. MATL./TOOLS/EQUIP								
100.21.6312.000	MINOR TOOLS	880	150	176	1,000	95	1,000	1,000
100.21.6312.001	COVID 19	-	192	-	-	-	-	
TOTAL CONST.MATL.TOOLS/EQUIP		**880**	**342**	**176**	**1,000**	**95**	**1,000**	**1,000**
MAINTENANCE								
100.21.6361.000	BUILDING MAINTENANCE	8,914	9,893	12,736	11,000	5,124	11,000	11,000
100.21.6362.000	MOTOR VEHICLE MAINT.	14,872	17,963	13,986	18,000	14,264	18,000	20,000
100.21.6363.000	OFFICE EQUIP. MAINT.	2,462	2,466	4,027	3,960	1,756	3,960	4,040
100.21.6364.000	RADIO MAINTENANCE	209	-	-	-	-	-	
100.21.6366.000	TYLER TECH SUPPORT	18,926	(8,542)	8,665	5,620	1,344	5,620	5,620
100.21.6366.001	COMPUTER MAINTENANCE	13,463	28,779	30,975	25,000	15,551	25,000	25,000
100.21.6367.000	INFO TECH	15,400	15,425	29,511	27,720	14,364	27,720	29,640
100.21.6368.000	JANITORIAL SUPPLIES	83	290	293	500	-	500	500
TOTAL MAINTENANCE		**74,329**	**66,274**	**100,193**	**91,800**	**52,403**	**91,800**	**95,800**
UTILITIES								
100.21.6471.000	WATER/SEWER/GARBAGE	10,091	5,125	4,921	8,500	3,549	8,500	8,500
100.21.6472.000	TELEPHONE SERVICE	18,502	18,150	18,048	19,128	8,321	19,128	19,000
100.21.6473.000	ELECTRICITY EXPENSE	10,297	11,281	10,413	13,000	4,299	12,000	13,000
100.21.6474.000	GAS SERVICE	2,799	1,964	2,195	3,000	3,249	4,000	4,600
TOTAL UTILITIES		**41,689**	**36,520**	**35,577**	**43,628**	**19,418**	**43,628**	**45,100**
SUPPLIES								
100.21.6531.000	EDUCATIONAL SUPPLIES	-	-	-	-	-	-	

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.21.6551.000	MOTOR VEHICLE FUEL	28,667	23,005	25,830	30,000	14,420	30,000	34,500
100.21.6552.000	CLOTHING SUPPLIES	13,565	11,585	11,304	22,000	6,194	22,000	35,000
100.21.6591.000	GENERAL OFFICE SUPPLIES	9,096	8,652	6,491	8,000	3,595	8,000	8,000
100.21.6592.000	OTHER SUPPLIES	1,214	2,538	1,374	1,100	701	1,100	1,100
100.21.6593.000	ANIMAL SHELTER QTRLY FEE	10,975	9,835	10,251	11,000	5,208	11,000	11,000
TOTAL SUPPLIES		**63,517**	**55,615**	**55,250**	**72,100**	**30,118**	**72,100**	**89,600**
PERSONNEL RELATED ITEMS								
100.21.6612.000	TRAVEL/SCHOOL/DUES	10,497	12,592	15,866	16,272	3,146	16,272	19,000
100.21.6621.000	SPECIAL EVENTS	197	-	-	-	-	-	
100.21.6631.000	INSURANCE	9,165	16,100	10,100	23,000	16,611	16,611	19,200
100.21.6699.000	OTHER EXPENSE	-	-	65	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		**19,859**	**28,692**	**26,031**	**39,272**	**19,757**	**32,883**	**38,200**
CAPITAL EXPENDITURES								
100.21.6821.000	CAPITAL IMPROVEMENT	-	-	-	-	-	-	
100.21.6831.000	CAPITAL EQUIP. PURHCASES	108,224	-	111,253	17,000	1,201	17,000	
100.21.6841.000	EMPLOYEE RIFLE PROGRAM	165	-	(248)	-	-	-	
TOTAL CAPITAL EXPENDITURES		**108,389**	**-**	**111,005**	**17,000**	**1,201**	**17,000**	**-**
TRANSFERS								
100.21.6991.000	TRANSFERS OUT	-	-	-	-	-	-	
TOTAL 21-POLICE DEPARTMENT		**1,219,316**	**1,172,696**	**1,295,765**	**1,353,637**	**621,478**	**1,304,868**	**1,399,674**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
EXPENSES								
22-FIRE DEPT.								
PERSONNEL SERVICES								
100.22.6111.000	SALARIES, REGULAR	141,376	163,787	159,911	164,400	83,174	155,900	152,835
100.22.6112.000	ACCRUED WAGES	556	(233)	524	-	-	-	
100.22.6113.000	OVERTIME	-	-	-	-	-	-	
100.22.6115.000	SALARIES, PART TIME	-	-	-	-	-	-	
100.22.6141.000	FICA EXPENSES FIRE DEPT	9,719	11,602	11,079	12,600	5,837	12,600	11,900
100.22.6142.000	HEALTH INSURANCE	17,781	17,706	18,355	19,200	10,680	19,200	19,200
100.22.6143.000	WORKERS' COMPENSATION	4,750	4,990	5,489	5,763	5,763	5,763	6,630
100.22.6144.000	RETIREMENT EXPENSE	14,517	14,284	8,488	18,000	17,935	18,000	18,000
100.22.6145.000	UNEMPLOYMENT INSURANCE	18	300	600	600	250	600	750
100.22.6146.000	FIREMAN'S PENSION EXP.	12,421	14,616	13,771	14,800	7,143	15,590	15,155
100.22.6147.000	BENEFIT POOL	-	-	-	-	-	-	
100.22.6150.000	VACATION LIABILITY	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**201,138**	**227,052**	**218,217**	**235,363**	**130,782**	**227,653**	**224,470**
CONTRACTS & PROF. SVCS								
100.22.6210.000	PROFESSIONAL SERVICES	2,960	3,663	33,140	33,500	-	16,476	15,000
100.22.6211.000	LEGAL & PROFESSIONAL FEE	-	-	-	500	559	500	500
100.22.6215.000	EMPLOYEE SCREENING	179	202	57	500	-	500	500
100.22.6232.000	DISPATCHING SERVICE	28,344	27,037	26,581	38,060	7,011	38,060	45,000
100.22.6233.000	EMERGENCY MEDICAL SERVIC	-	-	-	-	-	-	
TOTAL CONTRACTS & PROF. SVC		**31,483**	**30,902**	**59,778**	**72,560**	**7,570**	**55,536**	**61,000**
CONST. MATL./TOOLS/EQUIP								
100.22.6312.000	MINOR TOOLS	185	-	1,143	-	464	464	500
TOTAL CONST.MATL.TOOLS/EQUIP		**185**	**-**	**1,143**	**-**	**464**	**464**	**500**
MAINTENANCE								
100.22.6361.000	BUILDING MAINT.	6,055	6,135	1,539	5,800	200	5,800	5,800
100.22.6362.000	MOTOR VEHICLE MAINT.	7,052	11,027	10,691	9,000	4,133	9,000	10,350
100.22.6363.000	OFFICE EQUIPM MAINT	-	-	188	500	63	500	500
100.22.6364.000	RADIO MAINTENANCE	-	3,185	-	-	-	-	
100.22.6365.000	TYLER TECH SUPPORT	129	-	-	-	-	-	
100.22.6365.001	COMPUTER MAINT	4,074	499	1,454	2,500	3,160	2,500	3,500
100.22.6366.000	EQUIP. & MACH. MAINT.	5,736	3,668	5,844	6,000	1,026	6,000	6,900
100.22.6367.000	INFO TECH	3,850	5,575	9,552	5,040	3,000	5,040	6,960
100.22.6368.000	JANITORIAL SUPPLIES	-	-	-	-	-	-	
TOTAL MAINTENANCE		**26,896**	**30,089**	**29,268**	**28,840**	**11,582**	**28,840**	**34,010**
UTILITIES								
100.22.6471.000	WATER/SEWER/GARBAGE	-	-	-	-	-	-	
100.22.6472.000	TELEPHONE SERVICE	2,476	1,994	1,663	2,640	636	2,640	2,640
100.22.6473.000	ELECTRICITY EXPENSE	-	-	-	-	-	-	
100.22.6474.000	GAS SERVICE	-	-	-	-	-	-	
TOTAL UTILITIES		**2,476**	**1,994**	**1,663**	**2,640**	**636**	**2,640**	**2,640**
SUPPLIES								
100.22.6517.000	SHOP SUPPLIES	297	346	107	1,000	701	1,000	1,000
100.22.6531.000	EDUCATIONAL SUPPLIES	467	246	-	500	-	500	500
100.22.6551.000	MOTOR VEHICLE FUEL	5,182	4,740	6,589	7,200	3,869	7,200	8,280
100.22.6552.000	CLOTHING SUPPLIES	29,123	12,038	8,070	15,000	2,198	15,000	17,250
100.22.6553.000	CHEMICAL SUPPLIES	-	-	-	-	-	-	

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.22.6591.000	GENERAL OFFICE SUPPLIES	1,703	217	645	2,000	1,225	2,000	2,000
100.22.6592.000	OTHER SUPPLIES	583	160	108	500	-	500	500
TOTAL SUPPLIES		**37,355**	**17,747**	**15,519**	**26,200**	**7,993**	**26,200**	**29,530**
PERSONNEL RELATED ITEMS								
100.22.6612.000	TRAVEL/SCHOOL/DUES	8,272	4,342	10,333	8,500	3,422	8,500	8,500
100.22.6621.000	SPECIAL EVENTS	-	-	-	-	-	-	
100.22.6622.000	INCENTIVE PROGRAM	4,800	7,200	6,000	5,000	6,000	5,000	5,000
100.22.6631.000	INSURANCE	10,000	11,000	10,100	12,705	8,420	8,420	9,683
TOTAL PERSONNEL RELATED ITEMS		**23,072**	**22,542**	**26,433**	**26,205**	**17,842**	**21,920**	**23,183**
CAPITAL EXPENDITURES								
100.22.6821.000	CAPITAL IMPROVEMENTS	-	-	-	-	-	-	
100.22.6831.000	CAPITAL EQUIP. PURCHASES	-	-	-	-	-	17,024	
100.22.6851.000	CAPITAL RESERVE - TRUCK	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES								
TRANSFERS								
100.22.6991.000	TRF TO EQUIP REPL	-	-	-	-	-	-	
TOTAL TRANSFERS								
TOTAL 22-FIRE DEPT		**322,605**	**330,326**	**352,021**	**391,808**	**176,869**	**363,253**	**375,333**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
34-STREET SYSTEM								
PERSONNEL SERVICES								
100.34.6111.000	SALARIES, REGULAR	92,075	139,964	125,298	50,130	20,224	64,767	98,335
100.34.6112.000	ACCRUED WAGES EXPENSE	(981)	(67)	580	-	-	-	
100.34.6113.000	SALARIES, OVERTIME	14,511	19,304	13,997	10,000	2,948	10,000	23,880
100.34.6114.000	SALARIES, PRORATED	-	-	-	-	-	-	
100.34.6115.000	SALARIES, PART-TIME	-	-	-	-	-	-	
100.34.6141.000	FICA EXPENSE	7,629	11,752	10,091	4,595	1,676	4,955	8,295
100.34.6142.000	HEALTH INSURANCE	11,716	9,191	17,880	9,600	1,254	9,600	9,600
100.34.6143.000	WORKERS COMP	3,750	4,315	4,315	4,530	4,530	4,530	5,210
100.34.6145.000	UNEMPLOYMENT INSURANCE	27	750	991	1,850	-	1,850	2,125
100.34.6146.000	RETIREMENT SYSTEM	9,367	14,311	12,029	5,420	1,992	7,480	9,835
100.34.6147.000	BENEFIT POOL	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**138,094**	**199,520**	**185,181**	**86,125**	**32,624**	**103,182**	**157,280**
CONTRACTS & PROF. SVC								
100.34.6211.000	LEGAL SERVICES	-	2,799	35	2,000	-	-	2,000
100.34.6213.000	SURVEYING	-	-	-	-	-	-	
100.34.6214.000	CONTRACT SERVICES	-	8,658	14,728	5,000	-	5,000	5,000
100.34.6215.000	EMPLOYEE SCREENING	-	-	-	300	-	300	300
100.34.6218.000	ENGINEERING	-	3,201	5,813	7,500	-	7,500	7,500
TOTAL CONTRACTS & PROF. SVC.		**-**	**14,658**	**20,576**	**14,800**	**-**	**12,800**	**14,800**
CONST. MATL./TOOLS/EQUIP								
100.34.6311.000	CONSTRUCTION MATERIAL	81,571	41,475	104,808	179,933	38,711	179,933	229,717
100.34.6311.001	REFUSE TXPL WITHDRAW	-	-	-	-	-	-	
100.34.6312.000	TOOLS	3,826	520	5,082	5,000	136	4,000	5,000
100.34.6312.001	COVID 19	-	-	-	-	-	-	
100.34.6313.000	RENTAL EQUIPMENT	-	4,180	26,554	15,000	13,355	23,000	23,000
100.34.6314.000	TOOLS AND EQUIPMENT MAI	1,959	1,239	120	8,000	-	8,000	8,000
100.34.6316.000	INSURANCE	-	-	5,311	5,580	5,580	5,580	6,420
100.34.6317.000	TRANSERS	-	-	-	-	-	-	
100.34.6318.000	OTHER	81	-	-	1,500	1,908	2,500	1,500
TOTAL CONST. MATL./TOOLS/EQUIP		**87,437**	**47,414**	**141,875**	**215,013**	**59,690**	**223,013**	**273,637**
MAINTENANCE								
100.34.6362.000	VEHICLE MAINT.	245	1,135	1,686	3,500	700	3,500	2,500
TOTAL MAINTENANCE		**245**	**1,135**	**1,686**	**3,500**	**700**	**3,500**	**2,500**
UTILITIES								
100.34.6407.000	INTERNET	-	-	-	-	-	-	
100.34.6471.000	WATER	-	-	-	-	-	-	
100.34.6471.005	CITY PARK	-	-	-	-	-	-	
100.34.6472.000	TELEPHONE	959	844	1,313	1,500	1,007	1,500	1,500
100.34.6473.000	ELECTRIC	-	-	-	-	-	-	
100.34.6473.001	BEHIND STOP SIGN	-	-	-	-	-	-	
100.34.6473.002	PARKING LOT	391	394	388	600	200	600	690
100.34.6473.003	SQUARE LIGHTS	1,715	1,605	1,559	1,650	1,076	1,650	1,897
100.34.6473.004	FARMERSVILLE PARKWAY	2,390	1,809	2,324	2,600	1,731	2,600	2,990
100.34.6473.006	STREET LIGHTS	-	-	-	-	-	-	

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.34.6473.007	SECURITY LIGHT	-	-	-	-	-	-	
100.34.6474.000	GAS	-	-	-	-	-	-	
TOTAL UTILITIES		**5,455**	**4,652**	**5,584**	**6,350**	**4,014**	**6,350**	**7,077**
SUPPLIES								
100.34.6551.000	FUEL	5,502	6,052	5,702	5,000	3,563	7,500	8,000
100.34.6552.000	UNIFORM STIPEND	82	926	649	650	-	650	650
100.34.6552.204	JUSTIN SCHMIDT CLOTHING	345	-	-	-	-	-	
100.34.6552.220	CORTEZ UNIFORM	-	-	346	500	-	500	500
TOTAL SUPPLIES		**5,929**	**6,978**	**6,697**	**6,150**	**3,563**	**8,650**	**9,150**
PERSONNEL RELATED ITEMS								
100.34.6612.000	TRAINING	-	71	82	1,500	-	1,500	1,500
100.34.6631.000	INSURANCE	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		-	71	82	1,500	-	1,500	1,500
CAPITAL EXPENDITURES								
100.34.6821.000	REAL PROPERTY	-	-	-	-	-	-	
100.34.6831.000	EQUIPMENT	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES		**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL 34-STREET SYSTEM		**237,160**	**274,428**	**361,681**	**333,438**	**100,591**	**358,995**	**465,944**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
60-PUBLIC WORKS BLDG								
PERSONNEL SERVICES								
100.60.6111.000	SALARIES, REGULAR	71,349	70,731	88,448	50,130	46,998	61,800	85,750
100.60.6112.00	Accrued Wages	-	(139)	-	-	-	-	
100.60.6113.000	SALARIES, OVERTIME	22,301	15,639	27,085	20,000	21,600	27,000	20,844
100.60.6114.000	SALARIES, PRORATED	-	-	-	-	-	-	
100.60.6115.000	SALARIES, PART-TIME	-	-	-	-	-	-	
100.60.6141.000	FICA EXPENSE	6,879	6,480	8,603	2,954	5,149	6,795	7,660
100.60.6142.000	HEALTH INSURANCE	8,890	8,853	8,810	9,600	3,805	9,600	9,600
100.60.6143.000	WORKERS COMPENSATION	3,500	-	2,875	3,020	3,020	3,020	3,500
100.60.6145.000	UNEMPLOYMENT INSURANCE	-	-	-	300	-	300	300
100.60.6146.000	EMPLOYEE RETIREMENT EXPE	8,223	7,714	9,961	6,320	5,912	8,890	10,100
100.60.6147.000	BENEFIT POOL	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**121,142**	**109,278**	**145,782**	**92,324**	**86,484**	**117,405**	**137,754**
CONTRACTS & PROF.SVC								
100.60.6210.000	PROF SVC	-	300	-	-	-	-	
100.60.6211.000	LEGALS SERVIES	-	-	-	3,500	-	3,500	3,500
100.60.6213.000	SURVEYING	-	-	-	-	-	-	
100.60.6214.000	CONTRACT SERVICES	21,129	25,025	24,624	15,000	7,840	15,000	15,000
100.60.6215.000	OTHER	696	3,797	121	4,000	-	4,000	4,000
100.60.6218.000	ENGINEERING SERVICES	172	-	-	1,000	-	1,000	1,000
TOTAL CONTRACTS & PROF. SVC		**21,997**	**29,122**	**24,745**	**23,500**	**7,840**	**23,500**	**23,500**
CONST. MATL./TOOLS/EQUIP								
100.60.6311.000	CONSTRUCTION MATERIAL	9,028	6,773	5,621	17,577	4,329	17,577	10,000
100.60.6312.000	TOOLS	476	608	1,897	2,500	323	2,500	2,500
100.60.6312.001	COVID 19	-	35	-	-	-	-	
100.60.6313.000	RENTAL EQUIPMENT	69	14	-	1,500	-	1,500	1,500
100.60.6314.000	TOOLS & EQUIPMENT MAINT	172	-	555	4,000	-	4,000	4,000
100.60.6316.000	INSURANCE	-	-	5,091	5,346	5,346	5,346	6,150
100.60.6318.000	OTHER	2,391	799	571	3,700	3,695	3,700	3,700
100.60.6318.001	CHRISTMAS LIGHTS	-	-	61,220	45,471	49,471	45,471	10,000
100.60.6318.002	CHRISTMAS TREE	-	-	-	22,177	22,177	22,177	
TOTAL CONST. MATL/TOOLS/EQUIP		**12,136**	**8,229**	**74,955**	**102,271**	**85,341**	**102,271**	**37,850**
MAINTENANCE								
100.60.6361.000	BLDG MAINT	2,833	3,453	10,162	6,799	2,493	6,799	6,500
100.60.6362.000	VEHICLE MAINT	1,391	2,201	2,254	2,500	383	2,500	2,000
100.60.6363.000	PUBLIC WORKS CONSTRUCITO	822	-	-	-	-	-	
100.60.6364.000	CANDY KITCHEN	-	164	-	-	-	-	
100.60.6366.000	COMPUTER MAINT	160	-	-	2,500	-	2,500	2,500
TOTAL MAINTENANCE		**5,206**	**5,818**	**12,416**	**11,799**	**2,876**	**11,799**	**11,000**
UTILITIES								
100.60.6407.000	INTERNET	-	-	-	-	-	-	
100.60.6471.000	WATER	-	-	-	-	-	-	
100.60.6471.001	PUBLIC WORKS BLDG	6,641	6,960	6,422	6,000	3,424	6,000	6,900
100.60.6471.002	SCOUT HALL	837	952	985	1,100	500	1,100	1,265
100.60.6471.003	HISTORICAL SOCIETY	676	879	886	882	439	882	1,014
100.60.6471.004	HERITAGE MUSEUM	278	288	314	500	167	500	575

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.60.6471.005	DOG POUND WATER	303	314	314	336	157	336	386
100.60.6472.000	TELEPHONE	949	894	1,240	1,260	501	1,260	1,260
100.60.6473.000	ELECTRIC	-	-	-	-	-	-	-
100.60.6473.001	SCOUT HALL	799	472	520	1,000	125	1,000	1,150
100.60.6473.002	DOG POUND	180	180	180	240	90	240	276
100.60.6473.003	PUBLIC WORKS BLDGS	3,722	4,130	4,113	4,500	1,934	4,500	5,175
100.60.6473.004	HISTORICAL SOCIETY	461	503	583	550	2,517	3,465	3,985
100.60.6473.005	HERITAGE MUSEUM	2,907	3,841	4,306	3,900	2,755	3,900	4,485
100.60.6474.000	GAS	1,771	1,889	2,580	3,000	3,001	3,700	4,255
TOTAL UTILITIES		**19,524**	**21,302**	**22,443**	**23,268**	**15,610**	**26,883**	**30,726**
SUPPLIES								
100.60.6551.000	FUEL	-	-	-	500	345	500	500
100.60.6552.000	UNIFORM STIPEND	943	610	789	500	-	500	500
TOTAL SUPPLIES		**943**	**610**	**789**	**1,000**	**345**	**1,000**	**1,000**
PERSONNEL RELATED ITEMS								
100.60.6612.000	TRAINING	137	-	-	1,000	868	1,000	1,000
TOTAL PERSONNEL RELATED ITEMS		**137**	**-**	**-**	**1,000**	**868**	**1,000**	**1,000**
CAPITAL EXPENDITURES								
100.60.6821.000	REAL PROPERTY	-	-	-	-	-	-	
100.60.6831.000	EQUIPMENT	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES								
TOTAL 60-PUBLIC WORKS BLDG		**181,085**	**174,359**	**281,130**	**255,162**	**199,364**	**283,858**	**242,830**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
39-PARKS								
PERSONNEL SERVICES								
100.39.6111.000	SALARY-REG	17,920	18,643	30,695	50,130	20,463	50,130	50,595
100.39.6112.000	Accrued Wages	-	(99)	-	-	-	-	
100.39.6113.000	SALARY-OT	7,184	6,485	7,468	9,000	7,581	9,000	12,272
100.39.6115.000	SALARY-PARTTIME	-	-	-	-	-	-	
100.39.6141.000	FICA	1,728	1,869	2,849	4,525	2,092	4,525	4,800
100.39.6142.000	HEALTH INSURANCE	7,407	5,901	3,976	9,600	-	9,600	9,600
100.39.6143.000	WORKERS COMP	2,500	-	-	2,875	2,875	2,875	3,310
100.39.6145.000	UNEMP INS	-	-	500	500	-	500	500
100.39.6146.000	RETIREMENT	2,204	2,242	3,318	5,322	2,418	5,322	6,260
100.39.6147.000	BENEFIT POOL	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**38,943**	**35,041**	**48,806**	**81,952**	**35,429**	**81,952**	**87,337**
CONTRACTS & PROF SVC.								
100.39.6211.000	LEGAL SERVICES	-	-	3,500	500	-	500	500
100.39.6213.000	SURVEYING	-	-	-	1,000	-	1,000	1,000
100.39.6214.000	CONTRACT SERVICES	53,520	51,622	49,460	45,000	31,416	45,000	45,000
100.39.6215.000	EMPLOYEE SCREENING	-	-	-	250	-	250	250
100.39.6216.000	OTHER	749	746	2,196	2,500	-	2,500	2,500
100.39.6218.000	ENGINEERING	140	75	-	2,500	-	2,500	2,500
100.39.6219.001	SPLASH PAD 4B	-	-	-	-	-	-	-
TOTAL CONTRACTS & PROF. SVC		**54,409**	**52,443**	**55,156**	**51,750**	**31,416**	**51,750**	**51,750**
CONST. MATL./TOOLS/EQUIP								
100.39.6311.000	CONSTRUCTION MATERIAL	7,132	2,749	11,450	10,000	3,654	10,000	10,000
100.39.6311.001	SPAIN COMPLEX 4B FUNDED	-	-	-	-	-	-	
100.39.6312.000	TOOLS	210	578	-	2,000	1,302	2,000	2,000
100.39.6313.000	RENTAL EQUIPMENT	-	720	-	500	-	500	500
100.39.6314.000	TOOLS & EQUIPMENT	2,557	2,007	1,545	5,000	1,001	5,000	5,000
100.39.6316.000	INSURANCE	-	-	2,500	2,625	2,625	2,625	3,020
100.39.6317.000	TRANSFERS	-	-	-	-	-	-	
100.39.6318.000	OTHER	-	-	-	-	-	-	
TOTAL CONST.MATL./TOOLS/EQUIP		**9,899**	**6,054**	**15,495**	**20,125**	**8,582**	**20,125**	**20,520**
MAINTENANCE								
100.39.6361.000	PARK RESTROOM CLEANING	11,530	10,919	14,059	15,000	6,637	15,000	15,000
100.39.6362.000	VECH MAINT	1,000	103	237	1,500	87	1,500	1,000
TOTAL MAINTENANCE		**12,530**	**11,022**	**14,296**	**16,500**	**6,724**	**16,500**	**16,000**
UTILITIES								
100.39.6471.000	WATER	-	-	-	-	-	-	
100.39.6471.001	RAMBLER PARK	900	891	891	945	446	945	1,086
100.39.6471.002	SPLASH PAD	28,945	16,494	30,593	36,750	446	36,750	42,262
100.39.6471.003	JW SPAIN	5,075	4,590	4,435	5,250	4,421	5,250	6,037
100.39.6471.004	RIDING CLUB	2,278	2,634	1,468	2,100	762	2,100	2,415
100.39.6471.005	SOUTHLAKE PARK	1,177	1,206	1,206	1,285	1,153	1,285	1,477
100.39.6471.006	COF PARK	303	314	314	330	157	330	380
100.39.6471.007	HERITAGE MUSEUM	-	-	-	-	-	-	-
100.39.6472.000	TELEPHONE	792	720	720	750	360	750	750

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100.39.6473.000	ELECTRIC	-	-	-	-	-	-	-
100.39.6473.001	CITY PARK	1,885	2,372	1,299	2,100	968	2,100	2,415
100.39.6473.002	TENNIS COURT II	363	351	279	375	146	375	430
100.39.6473.003	ONION SHED	1,986	2,523	2,640	2,500	1,522	2,500	2,500
100.39.6473.004	RIDING ARENA	1,041	996	1,019	1,200	497	1,200	1,380
100.39.6473.005	JW SPAIN	20,769	19,839	19,215	22,000	10,190	22,000	25,300
100.39.6473.006	CITY TRAIL	294	257	257	300	126	300	345
100.39.6473.007	HERITAGE MUSEUM	-	-	-	-	-	-	-
TOTAL UTILTIES		**65,808**	**53,187**	**64,336**	**75,885**	**21,194**	**75,885**	**86,777**
SUPPLIES								
100.39.6551.000	FUEL	735	-	520	3,500	-	3,500	3,500
100.39.6552.097	MIKE ROSA CLOTHING	393	398	581	500	553	500	500
100.39.6552.140	EDGAR MARTINEZ	295	287	336	500	430	500	500
TOTAL SUPPLIES		**1,423**	**685**	**1,437**	**4,500**	**983**	**4,500**	**4,500**
PERSONNEL RELATED ITEMS								
100.39.6612.000	TRAINING	-	-	-	500	-	500	500
TOTAL PERSONNEL RELATED ITEMS		**-**	**-**	**-**	**500**	**-**	**500**	**500**
CAPITAL EXPENDITURES								
100.39.6821.000	TRAIL GRANT MATCH	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES								
TOTAL 39-PARKS		**183,012**	**158,432**	**199,526**	**251,212**	**104,328**	**251,212**	**267,384**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
GENERAL FUND								
100-GENERAL FUND								
EXPENSES								
71-DEBT SERVICE								
DEBT SERVICE								
100.71.6712.000	RADIO NOTE	25,000	28,423	27,498	26,573	26,043	26,573	30,555
100.71.6713.000	PRINCIPLE EMERGENCY VEHC	35,000	35,000	35,000	35,000	35,000	35,000	paid off
100.71.6714.000	PRINCIPAL-FIRE TRUCK	-	-	-	-	-	-	
100.71.6715.000	PRINCIPAL BACKHOE	-	-	-	-	-	-	
100.71.6716.000	INTEREST BACKHOE	-	-	-	-	-	-	
100.71.6717.000	POLICE CAR GRANT	22,332	-	669	-	-	-	102,000
100.71.6718.000	BACKHOE LEASE PURCHASE	23,872	25,809	49,609	49,609	23,779	49,609	7,926
100.71.6719.000	CANON LEASE	1,089	1,452	1,452	1,452	726	1,452	1,452
100.71.6722.000	INTEREST-FIRE TRUCK	1,400	1,750	1,050	350	350	350	paid off
100.71.6723.000	INTEREST EMERGENCY VEHC	12,660	-	-	-	-	-	
100.71.6724.000	ENTERPRISE FLEET	-	-	18,513	42,863	43,790	42,863	117,602
100.71.6792.000	PAYING AGENT FEE	800	2,800	800	-	-	-	
100.71.6794.000	4A EDC LOAN	-	-	-	-	-	-	
100.71.6798.000	RELCASS PRINCIPAL PORTIO	-	-	-	-	-	-	
100.71.6799.000	DEBT ISSUANCE COSTS	-	400	-	-	-	-	
TOTAL DEBT SERVICE		**122,153**	**95,634**	**134,591**	**155,847**	**129,688**	**155,847**	**259,535**
TOTAL FUND EXPENSES		**3,493,390**	**3,449,441**	**4,166,541**	**4,150,832**	**2,014,810**	**4,244,030**	**4,524,311**
FUND TOTAL PROFIT (LOSS)		**155,073**	**212,871**	**(51,648)**	**42,630**	**1,036,903**	**-**	**(201,527)**

General Fund and Enterprise Fund Summary			
Farmersville	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
Water Fund Revenue			
Credit Card Conv. Fee	$ 13,000	$ 48,641	$ 55,682
Connect Fee	$ 21,000	$ 21,000	$ 21,000
Penalties		$ 18,000	$ 18,000
Agreements	$ 188,000	$ 184,655	$ 188,000
Impact Fee	$ 86,570	$ 30,000	
Water Sales	$ 1,628,551	$ 1,695,844	$ 1,787,965
Tap Fee	$ 10,570	$ 10,570	$ 10,570
Interest Earned	$ 350	$ 1,250	$ 1,000
Other Income		$ 9,266	
Transfer In			
Total	**$ 1,948,041**	**$ 2,019,226**	**$ 2,082,217**
Water Fund Expenses			
Administration			
Personnel Services	$ 153,494	$ 150,800	$ 224,944
Contracts & Prof. Svc	$ 650	$ 650	$ 650
Maintenance	$ 29,705	$ 32,225	$ 18,365
Utilities	$ 5,750	$ 5,750	$ 6,325
Supplies	$ 3,000	$ 3,000	$ 3,000
Personnel Related Items	$ 25,313	$ 31,285	$ 31,285
Total Water Administration	**$ 217,912**	**$ 223,710**	**$ 284,569**
Water Dept. Expenses			
Personnel Services	$ 233,703	$ 235,335	$ 273,450
Contracts & Prof. Svc	$ 134,155	$ 134,155	$ 124,155
Construction Material/Tools/Equip	$ 264,686	$ 256,686	$ 229,218
Maintenance	$ 20,120	$ 27,388	$ 24,888
Utilities	$ 40,364	$ 41,235	$ 41,235
Supplies	$ 845,136	$ 850,277	$ 943,628
Personnel Related Items	$ 20,150	$ 17,920	$ 19,200
Capital Expenditures	$ 49,941	$ 49,941	$ 20,000
Transfers	$ 121,874	$ 121,874	$ 121,874
Total Water Department	**$ 1,730,129**	**$ 1,734,811**	**$ 1,797,648**
Total Water Department Expenses	**$ 1,948,041**	**$ 1,958,521**	**$ 2,082,217**
Revenue vs. Expenses	**$ -**	**$ 60,705**	**$ -**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
700-WATER FUND								
REVENUES								
700.00.5714.000	CC CONV. FEE	-	-	-	13,000	17,440	48,641	55,682
700.00.5743.000	CONNECT FEE	11,480	12,188	17,588	21,000	6,410	21,000	21,000
700.00.5744.000	PENALTIES	16,581	11,414	19,457	-	8,900	18,000	18,000
700.00.5745.000	AGREEMENTS AND CONT	175,769	187,789	183,829	188,000	93,295	184,655	188,000
700.00.5746.000	IMPACT FEE	115,429	54,173	96,947	86,570	1,547	30,000	
700.00.5751.000	CITY WATER SALES	1,279,235	1,458,789	1,625,150	1,628,551	763,806	1,695,844	1,787,965
700.00.5752.000	CHANGE IN UTILITY DEPO	-	-	-	-	-	-	
700.00.5753.000	WATER TAP FEES	3,574	10,570	10,270	10,570	1,900	10,570	10,570
700.00.5762.000	INTEREST EARNED	15,906	4,940	271	350	313	1,250	1,000
700.00.5767.000	OTHER REVENUE	-	-	53,051	-	-	-	
700.00.5769.000	OTHER REVENUE	51,952	14,375	73,800	-	-	9,266	
700.00.5800.000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	
700.00.5993.000	TRANSFER IN	-	207,159	-	-	-	-	
TOTAL REVENUE		**1,669,926**	**1,961,397**	**2,080,363**	**1,948,041**	**893,611**	**2,019,226**	**2,082,217**
700-WATER FUND								
EXPENSES								
00-TRANSFER OUT								
700.00.6993.000	TRANSFER IN	(135,314)	-	-	-	-	-	
700.00.7999.000	TRANSFER TO ASSETS	-	-	-	-	-	-	
TOTAL TRANSFERS		**(135,314)**	**-**	**-**	**-**	**-**	**-**	**-**
700-WATER FUND								
EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
700.12.6111.000	SALARIES, REGULAR	72,856	59,073	61,577	103,948	38,435	103,948	164,288
700.12.6112.000	ACCRUED WAGES EXPENS	858	(894)	2,481	-	-	-	
700.12.6113.000	OVERTIME	10,914	8,935	10,396	10,000	1,974	7,500	10,000
700.12.6114.000	COMPENSATED ABSENCE	8,789	(3,344)	12,478	-	-	-	
700.12.6141.000	FICA	6,093	5,015	5,323	8,720	2,987	8,526	12,568
700.12.6142.000	HEALTH INSURANCE	22,229	20,910	24,965	19,200	10,680	19,200	19,200
700.12.6143.000	WORKERS COMP	1,750	1,825	1,830	1,921	1,921	1,921	2,210
700.12.6145.000	UNEMPLOYMENT INSC	18	-	160	250	-	250	250
700.12.6146.000	EMPLOYEE RETIREMENT S	18,308	(7,881)	6,198	9,455	3,483	9,455	16,428
700.12.6147.000	BENEFIT POOL	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**141,815**	**83,639**	**125,408**	**153,494**	**59,480**	**150,800**	**224,944**
CONTRACTS & PROF.SVCS.								
700.12.6211.000	LEGAL SERVICE	-	-	-	500	-	500	500
700.12.6215.000	EMPLOYEE SCREENING	57	57	100	150	115	150	150
TOTAL CONTRACTS & PROF. SVC		**57**	**57**	**100**	**650**	**115**	**650**	**650**
MAINTENANCE								
700.12.6361.000	BLDG MAINT	-	-	-	200	-	200	200
700.12.6363.000	OFFICE EQUIPMENT MAI	2,744	2,650	4,949	3,660	1,932	3,660	3,660
700.12.6365.000	COMPUTER SOFTWARE M	6,091	12,165	253	-	32	-	
700.12.6365.001	TYLER TECH	10,277	8,561	15,393	15,405	12,477	15,405	1,545
700.12.6366.000	COMPUTER SOFTWARE M	-	1,153	25,026	-	-	-	
700.12.6367.000	INFO TECH	3,450	3,670	10,001	5,040	3,098	7,560	7,560

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
700.12.6368.000	JANITORIAL SUPPLIES	-	-	-	-	-	-	
700.12.6369.000	UTILITY ONLINE COMPON	3,895	4,854	6,410	5,400	3,203	5,400	5,400
TOTAL MAINTENANCE		**26,457**	**33,053**	**62,032**	**29,705**	**20,742**	**32,225**	**18,365**
UTILITIES								
700.12.6472.000	ANSWERING SERVICE	-	640	125	-	120	-	
700.12.6485.000	UTILITY OUTSOURCING	4,686	4,868	6,193	5,750	2,008	5,750	6,325
TOTAL UTILITIES		**4,686**	**5,508**	**6,318**	**5,750**	**2,128**	**5,750**	**6,325**
SUPPLIES								
700.12.6552.000	UNIFORM	-	116	-	-	-	-	
700.12.6591.000	OFFICE SUPPLIES	1,828	3,126	2,302	3,000	1,415	3,000	3,000
TOTAL SUPPLIES		**1,828**	**3,242**	**2,302**	**3,000**	**1,415**	**3,000**	**3,000**
PERSONNEL RELATED ITEMS								
700.12.6612.000	TRAVEL/SCHOOL/DUES	2,208	790	732	3,000	441	3,000	3,000
700.12.6615.000	CC FEE	4,681	16,953	23,155	22,313	15,004	28,285	28,285
TOTAL PERSONNEL RELATED ITEMS		**6,889**	**17,743**	**23,887**	**25,313**	**15,445**	**31,285**	**31,285**
TOTAL ADMINISTRATION		**181,732**	**143,242**	**220,047**	**217,912**	**99,325**	**223,710**	**284,569**
				-				
700-WATER FUND								
EXPENSES								
35-WATER DEPT.								
PERSONNEL SERVICES								
700.35.6111.000	SALARIES, REGULAR	154,381	169,431	140,794	118,260	68,978	118,260	152,540
700.35.6112.000	ACCRUED WAGES EXPENS	2,482	(2,790)	-	-	-	-	
700.35.6113.000	SALARIES, OVERTIME	66,078	49,722	52,451	45,000	32,643	45,000	37,070
700.35.6114.000	SALARIES, PRORATED	-	-	-	-	-	-	
700.35.6115.000	SALARIES, PART-TIME	-	-	-	-	-	-	
700.35.6141.000	FICA EXPENSE	15,549	15,464	14,065	12,489	7,369	12,489	17,250
700.35.6142.000	HEALTH INSURANCE	18,522	24,778	22,760	38,400	16,085	38,400	38,400
700.35.6143.000	WORKS COMP	3,500	3,675	3,675	3,860	3,860	3,860	4,440
700.35.6145.000	UNEMPLOYMENT INSURA	27	68	567	1,000	250	1,000	1,250
700.35.6146.000	RETIREMENT EXPENSE	49,031	(20,077)	16,628	14,694	8,745	16,326	22,500
700.35.6147.000	BENEFIT POOL	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**309,570**	**240,271**	**250,940**	**233,703**	**137,930**	**235,335**	**273,450**
CONTRACTS & PROF. SVC.								
700.35.6211.000	LEGAL SERVICES	24,838	6,302	13,064	25,000	-	25,000	20,000
700.35.6213.000	SURVEYING	-	3,150	-	-	-	-	
700.35.6214.000	CONTRACT SERVICES	13,941	24,150	52,105	40,000	16,492	40,000	40,000
700.35.6215.000	OTHER	145	1,589	491	-	99	-	
700.35.6218.000	ENGINEERING	3,030	7,522	14,259	12,500	7,642	12,500	12,500
700.35.6219.000	ADMN. SUP. CHARGES	16,655	16,655	16,655	16,655	8,327	16,655	16,655
700.35.6220.000	OUTSOURCING UTILITY BI	864	1,314	-	-	532	-	
700.35.6254.000	UTILITY METER MAINT	1,052	17,554	1,830	40,000	-	40,000	35,000
TOTAL CONTRACTS & PROF. SVC.		**60,525**	**78,236**	**98,404**	**134,155**	**33,092**	**134,155**	**124,155**
CONST. MATL./TOOLS/EQUIP								
700.35.6311.000	CONSTRUCTION MATERIA	123,776	134,249	102,795	202,686	94,814	202,686	177,043
700.35.6311.001	JACKSON STREET PROJEC	-	-	-	-	-	-	
700.35.6311.002	KCS PERMIT/TIRZ PROJEC	4,183	-	-	-	-	-	
700.35.6311.003	CADDO PARK	18,542	-	-	-	-	-	

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
700.35.6311.005	HWY 380 N SIDE WATERL	135,314	-	-	-	-	-	
700.35.6312.000	TOOLS	4,833	2,349	2,537	40,000	1,663	35,000	35,000
700.35.6312.001	COVID 19	-	-	-	-	-	-	
700.35.6313.000	RENTAL EQUIPMENT	9,094	144	-	2,500	-	2,500	2,500
700.35.6314.000	TOOLS AND EQUIPMENT	2,181	6,202	7,530	10,000	1,738	10,000	7,500
700.35.6316.000	INSURANCE	7,500	-	5,250	7,500	4,500	4,500	5,175
700.35.6317.000	TRANSFERS	-	-	-	-	-	-	
700.35.6318.000	OTHER	1,097	108	913	2,000	1,236	2,000	2,000
700.35.6320.000	CREDIT CARD CONV FEE	-	909	-	-	-	-	
TOTAL CONST.MATL./TOOLS/EQUIP		**306,520**	**143,961**	**119,025**	**264,686**	**103,951**	**256,686**	**229,218**
MAINTENANCE								
700.35.6362.000	VEHICLE MAINT	9,245	18,018	10,982	5,000	8,101	10,000	7,500
700.35.6363.000	OFFICE EQUIPMENT MAI	-	-	268	-	393	-	
700.35.6365.000	TYLER SUPPORT SOFTWA	-	-	-	-	-	-	
700.35.6367.000	INFO TECH	-	-	2,520	15,120	8,197	17,388	17,388
TOTAL MAINTENANCE		**9,245**	**18,018**	**13,770**	**20,120**	**16,691**	**27,388**	**24,888**
UTILITIES								
700.35.6407.000	INTERNET	-	-	-	-	-	-	
700.35.6471.000	WATER	-	-	-	-	-	-	
700.35.6472.000	TELEPHONE	3,374	3,766	3,243	3,544	2,284	4,415	4,415
700.35.6473.000	ELECTRIC	-	-	-	-	-	-	
700.35.6473.001	500 JACKSON ST	308	319	319	450	166	450	450
700.35.6473.002	LIVE OAK WATER TOWER	238	240	243	260	116	260	260
700.35.6473.003	WATER WORKS	28,694	30,573	34,245	34,650	15,035	34,650	34,650
700.35.6473.004	VALVE STATION	211	214	216	260	108	260	260
700.35.6473.005	HWY 380 WATER TOWER	-	-	-	-	-	-	
700.35.6474.000	GAS	-	-	-	-	-	-	
700.35.6482.000	RENT	1,200	1,200	1,200	1,200	600	1,200	1,200
TOTAL UTILITIES		**34,025**	**36,312**	**39,466**	**40,364**	**18,309**	**41,235**	**41,235**
SUPPLIES								
700.35.6551.000	FUEL	6,179	6,130	7,287	7,875	4,261	11,000	12,500
700.35.6552.000	UNIFORM	831	1,923	937	500	1,286	1,286	1,000
700.35.6552.029	DANNY RUFF CLOTHING	405	259	212	500	-	500	500
700.35.6552.188	JOSHUA RUBADUE CLOTH	412	224	430	500	225	500	500
700.35.6552.219	CONNOR LEDBETTER	-	-	481	-	-	-	
700.35.6552.220	SANTOS UNIFORMS	-	-	167	500	222	500	500
700.35.6552.227	UNIFORM-RIVERA	-	-	-	-	1,230	1,230	500
700.35.6555.000	WATER SUPPLY PURCHAS	818,964	838,596	838,596	835,261	348,190	835,261	928,128
TOTAL SUPPLIES		**826,791**	**847,132**	**848,110**	**845,136**	**355,414**	**850,277**	**943,628**
PERSONNEL RELATED ITEMS								
700.35.6612.000	TRAVEL/SCHOOL/DUES	2,759	1,346	2,882	4,500	2,093	4,500	4,500
700.35.6631.000	INSURANCE	10,000	11,500	5,650	10,650	8,420	8,420	9,700
700.35.6698.000	CHARGED OFF ACCOUNTS	3,805	7,941	15,588	5,000	-	5,000	5,000
TOTAL PERSONNEL RELATED ITEMS		**16,564**	**20,787**	**24,120**	**20,150**	**10,513**	**17,920**	**19,200**
CAPITAL EXPENDITURES								
700.35.6821.000	REAL PROPERTY	-	-	-	22,500	-	22,500	
700.35.6831.000	EQUIPMENT	-	-	-	27,441	36	27,441	20,000
TOTAL CAPITAL EXPENDITURES		**-**	**-**	**-**	**49,941**	**36**	**49,941**	**20,000**
TRANSFERS								

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
700.35.6990.000	DEPRECIATION EXPENSE	247,473	253,327	-	-	-	-	
700.35.6991.000	TRANSFER OUT	121,874	121,874	121,874	121,874	60,937	121,874	121,874
700.35.6992.000	TRF TO EQUIP FUND	-	-	-	-	-	-	
TOTAL TRANSFERS		**369,347**	**375,201**	**121,874**	**121,874**	**60,937**	**121,874**	**121,874**
TOTAL FUND EXPENSES		**1,979,005**	**1,903,160**	**1,735,756**	**1,948,041**	**836,198**	**1,958,521**	**2,082,217**
FUND TOTAL PROFIT (LOSS)		**(309,079)**	**58,237**	**344,607**	**-**	**57,413**	**60,705**	**-**

General Fund and Enterprise Fund Summary			
	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
Wastewater Fund Revenue			
Sewer Sales	$ 1,431,050	$ 1,506,027	$ 1,551,082
Penalties	$ 15,000	$ 19,398	$ 15,000
Impact Fee	$ 275,700	$ 7,500	
Sewer Tap	$ 3,600	$ 3,600	$ 3,600
Transfer In Impact Fee		$ 100,000	
Interest Earned	$ 200	$ 750	$ 500
Total	**$ 1,725,550**	**$ 1,637,275**	**$ 1,570,182**
Wastewater Fund Expenses			
Administration			
Personnel Services	$ 135,219	$ 101,650	$ 43,145
Contracts & Prof. Svc			
Maintenance			
Utilities			
Supplies			
Personnel Related Items			
Total Wastewater Administration	**$ 135,219**	**$ 101,650**	**$ 43,145**
Wastewater Fund Expenses			
Personnel Services	$ 179,566	$ 176,910	$ 113,516
Contracts & Prof. Svc	$ 41,170	$ 51,170	$ 41,170
Construction Material/Tools/Equip	$ 74,441	$ 81,861	$ 56,500
Maintenance	$ 654,380	$ 630,380	$ 684,915
Utilities	$ 26,660	$ 26,660	$ 26,660
Supplies	$ 5,000	$ 10,917	$ 13,000
Debt Service	$ 359,410	$ 359,410	$ 358,569
Personnel Related Items	$ 5,000	$ 6,500	$ 5,500
Capital Expenditures	$ 100,000	$ 100,000	
Transfers	$ 252,780	$ 252,780	$ 252,780
Total Wastewater Department	**$ 1,698,407**	**$ 1,696,588**	**$ 1,552,610**
Total Wastewater Expenses	**$ 1,833,626**	**$ 1,798,238**	**$ 1,595,755**
Revenue vs. Expenses	$ (108,076)	$ (160,963)	$ (25,573)

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
705-WASTEWATER								
REVENUES								
705.00.5741.000	SEWER SALES	983,379	1,161,629	1,401,393	1,431,050	731,617	1,506,027	1,551,082
705.00.5743.000	FEES	-	-	-	-	-	-	
705.00.5744.000	PENALTIES	15,485	10,264	15,279	15,000	8,937	19,398	15,000
705.00.5745.000	AGREEMENTS AND CONTI	-	-	-	-	-	-	
705.00.5746.000	IMPACT FEE	305,800	61,261	318,794	275,770	740	7,500	
705.00.5753.000	SEWER TAP FEE	1,850	3,600	4,307	3,600	600	3,600	3,600
705.00.5762.000	INTEREST EARNED	12,482	2,997	171	200	253	750	500
705.00.5767.000	OTHER REVENUE	-	-	-	-	-	-	
705.00.5800.000	CONTRIBUTED CAPITAL	-	-	-	-	-	-	
705.00.5995.000	TRANSFER IN RESERVES	-	-	-	-	-	-	
TOTAL REVENUE		**1,318,996**	**1,239,751**	**1,739,944**	**1,725,620**	**742,147**	**1,537,275**	**1,570,182**
705-WASTEWATER								
EXPENSES								
00-TRANSFER OUT								
705.00.6991.000	TRANSFER OUT TWDB CO	-	-	-	-	-	-	
705.00.6991.999	TRANSFER OUT-TWDB CO	(391,248)	208,112	-	-	-	-	
705.00.6992.000	TRANSFER IN	-	(1,291,702)	-	-	-	-	
705.00.7999.000	TRANSFER OF ASSETS	-	-	9,960	-	-	-	
TOTAL TRANSFERS		**(391,248)**	**(1,083,590)**	**9,960**	**-**	**-**	**-**	**-**
705-WASTEWATER								
EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
705.12.6111.000	SALARIES, EGULAR	27,072	44,155	49,673	103,948	34,337	75,000	23,745
705.12.6112.000	Accrued Wages	-	1,801	-	-	-	-	
705.12.6113.000	OVERTIME	1,311	1,239	1,270	1,500	604	1,500	1,500
705.12.6141.000	FICA	2,115	3,391	3,800	8,720	2,589	5,900	2,600
705.12.6142.000	HEALTH INSURANCE	1,483	-	-	9,600	-	9,600	9,600
705.12.6143.000	WORKERS COMP	2,000	-	-	2,000	-	2,000	2,300
705.12.6146.000	EMPLOYEE RETIREMENT S	2,491	1,790	4,395	9,451	3,011	7,650	3,400
TOTAL PERSONNEL SERVICES		**36,472**	**52,376**	**59,138**	**135,219**	**40,541**	**101,650**	**43,145**
PERSONNEL SERVICES								
705.36.6111.000	SALARIES, REGULAR	70,501	33,308	40,455	118,260	52,907	118,260	58,080
705.36.6112.000	Accrued Wages	-	1,717	-	-	-	-	
705.36.6113.000	SALARIES, OVERTIME	2,900	-	-	10,000	852	10,000	14,120
705.36.6114.000	SALARIES, PRORATED	-	-	-	-	-	-	
705.36.6115.000	SALARIES, PART-TIME	-	-	-	-	-	-	
705.36.6141.000	FICA EXPENSE	5,275	2,463	2,945	9,812	3,951	9,812	5,576
705.36.6142.000	HEALTH INSURANCE	10,373	8,853	8,149	19,200	5,405	19,200	19,200
705.36.6143.000	WORKS COMP	6,957	2,000	6,602	10,000	7,344	7,344	8,500
705.36.6145.000	UNEM PLOYMENT INSURI	-	-	500	750	-	750	750
705.36.6146.000	RETIREMENT EXPENSE	6,452	1,313	3,494	11,544	4,633	11,544	7,290
705.36.6147.000	BENEFIT POOL	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**102,458**	**49,654**	**62,145**	**179,566**	**75,092**	**176,910**	**113,516**
CONTRACTS & PROF. SVCS								
705.36.6211.000	LEGAL SERVICES	-	-	223	5,000	350	5,000	5,000
705.36.6211.001	CLEAN WTR/RVLV FUND (	-	-	-	-	-	-	
705.36.6213.000	SURVEYING	500	-	-	500	-	500	500

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
705.36.6214.000	CONTRACT SERVICES	14,291	14,290	2,480	15,000	8,846	15,000	15,000
705.36.6215.000	OTHER	-	104	57	-	-	-	
705.36.6218.000	ENGINEERING	8,299	9,946	21,942	15,000	11,143	25,000	15,000
705.36.6220.000	UTILITY BILLING	5,418	4,882	5,760	5,670	2,540	5,670	5,670
TOTAL CONTRACTS & PROF.SVCS		**28,508**	**29,222**	**30,462**	**41,170**	**22,879**	**51,170**	**41,170**
CONST. MATL./TOOLS/EQUIP								
705.36.6311.000	CONSTRUCTION MATERIA	13,672	3,834	28,587	56,941	15,245	56,941	40,000
705.36.6311.001	JACKSON STREET SEWER	-	-	-	-	-	-	
705.36.6311.002	PALLADIUM APT SEWER L	100	-	-	-	-	-	
705.36.6312.000	TOOLS	2,960	686	1,325	-	1,127	-	
705.36.6313.000	RENTAL EQUIPMENT	1,729	43	818	2,500	1,615	2,500	2,500
705.36.6314.000	TOOLS AND EQUIPMENT I	3,475	9,398	3,218	2,500	7,925	12,500	2,500
705.36.6316.000	INSURANCE	17,500	13,660	9,026	11,000	8,420	8,420	10,000
705.36.6317.000	TRANSFERS	-	-	-	-	-	-	
705.36.6318.000	OTHER	273	-	414	1,500	459	1,500	1,500
TOTAL CONST.MATL./TOOLS/EQUIP		**39,709**	**27,621**	**43,388**	**74,441**	**34,791**	**81,861**	**56,500**
MAINTENANCE								
705.36.6353.000	SEWER TREATMENT PLAN	343,146	478,330	507,673	580,380	295,949	580,380	633,415
705.36.6356.000	UTILITY LINE MAINT	1,393	7,297	11,286	50,000	8,682	28,500	40,000
705.36.6359.000	LIFT STATION MAINT	66,086	27,117	400	20,000	2,453	20,000	10,000
705.36.6362.000	VEHC MAINT	3,777	1,931	1,218	1,500	1,241	1,500	1,500
705.36.6365.000	INFO TECH	-	-	-	-	-	-	
705.36.6366.000	EQUIP MAINT	2,072	-	-	2,500	-	-	
TOTAL MAINTENANCE		**416,474**	**514,675**	**520,577**	**654,380**	**308,325**	**630,380**	**684,915**
UTILITIES								
705.36.6407.000	INTERNET	-	-	-	-	-	-	
705.36.6471.000	WATER	-	-	-	-	-	-	
705.36.6472.000	TELEPHONE	1,549	1,627	1,753	1,800	1,369	1,800	1,800
705.36.6473.000	ELECTRIC	-	-	-	-	-	-	-
705.36.6473.001	S MAIN ST	379	262	275	400	126	400	400
705.36.6473.002	ORANGE & ABBEY	557	370	429	600	192	600	600
705.36.6473.003	380/FLOYD	3,581	1,453	1,592	2,730	465	2,730	2,730
705.36.6473.004	WINDOM LIFT PUMP	185	186	191	265	92	265	265
705.36.6473.005	N HWY 78 LIFT PUMP	205	201	209	265	100	265	265
705.36.6473.006	DIRECT ENERGY	172	207	212	600	101	600	600
705.36.6473.007	GEXA ENERGY	12,082	15,509	21,022	20,000	9,677	20,000	20,000
705.36.6474.000	GAS	-	-	-	-	-	-	
TOTAL UTILITIES		**18,710**	**19,815**	**25,683**	**26,660**	**12,122**	**26,660**	**26,660**
SUPPLIES								
705.36.6551.000	FUEL	6,241	6,052	6,704	5,000	3,624	10,000	12,500
705.36.6552.000	UNIFORM STIPEND	262	826	789	-	417	417	
705.36.6552.010	JUAN HERNANDEZ CLOTH	385	586	24	500	333	500	500
TOTAL SUPPLIES		**6,888**	**7,464**	**7,517**	**5,500**	**4,374**	**10,917**	**13,000**
PERSONNEL RELATED ITEMS								
705.36.6612.000	TRAINING	-	111	-	500	1,755	2,000	1,000
705.36.6698.000	CHARGED OFF ACCOUNTS	3,178	9,046	6,380	4,500	-	4,500	4,500
TOTAL PERSONNEL RELATED ITEMS		**3,178**	**9,157**	**6,380**	**5,000**	**1,755**	**6,500**	**5,500**
DEBT SERVICE								
705.36.6720.000	INTEREST EXPENSE	-	-	34,216	34,330	34,330	68,660	67,819

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
705.36.6723.000	IN DEBT SER	69,348	69,348	34,558	-	-	-	
705.36.6791.000	PRIN DEBT SERVICE	-	-	-	324,330	-	290,000	290,000
705.36.6792.000	PAYING AGENT FEE	175	1,025	-	750	175	750	750
TOTAL DEBT SERVICE		**69,523**	**70,373**	**68,774**	**359,410**	**34,505**	**359,410**	**358,569**
CAPITAL EXPENDITURES								
705.36.6821.000	REAL PROPERTY	703	-	445	-	-	-	
705.36.6821.001	WWTP REHAB	-	-	-	100,000	-	100,000	
705.36.6831.000	EQUIPMENT	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES		**703**	**-**	**445**	**100,000**	**-**	**100,000**	**-**
TRANSFERS								
705.36.6990.000	DEPRECIATION EXPENSE	254,759	352,181	-	-	-	-	
705.36.6991.000	TRANSFER OUT	252,780	252,780	252,780	252,780	126,390	252,780	252,780
705.36.6992.000	EQUIPMENT REPL TRNSFF	-	-	-	-	-	-	
705.36.6993.000	TRANSFER IN	-	-	-	-	-	-	
TOTAL TRANSFERS		**507,539**	**604,961**	**252,780**	**252,780**	**126,390**	**252,780**	**252,780**
TOTAL FUND EXPENSES		**838,914**	**301,728**	**1,087,249**	**1,834,126**	**660,774**	**1,798,238**	**1,595,755**
TOTAL FUND PROFIT (LOSS)		**480,082**	**938,023**	**652,695**	**(108,506)**	**81,373**	**(260,963)**	**(25,573)**

General Fund and Enterprise Fund Summary			
Farmersville	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
Electric Fund Revenue			
Connect Fee	$ 7,900	$ 7,900	$ 7,900
Penalties	$ 40,000	$ 40,000	$ 40,000
Power Sales	$ 3,400,535	$ 3,400,535	$ 3,450,535
Surcharge	$ 150,000	$ 150,000	$ 150,000
PCA	$ 800,000	$ 800,000	$ 800,000
Interest Earned	$ 300	$ 500	$ 300
Transfer in Elec Note			
Total	**$ 4,398,735**	**$ 4,398,935**	**$ 4,448,735**
Electric Fund Expenses			
Administration			
Personnel Services	$ 134,874	$ 134,874	$ 126,120
Contracts & Prof. Svc			
Maintenance			
Utilities			
Supplies			
Personnel Related Items			
Total Electric Administration	**$ 134,874**	**$ 134,874**	**$ 126,120**
Electric Department			
Personnel Services	$ 520,705	$ 518,150	$ 517,223
Contracts & Prof. Svc	$ 89,000	$ 89,000	$ 84,000
Construction Material/Tools/Equip	$ 109,321	$ 118,677	$ 122,809
Maintenance	$ 22,773	$ 49,843	$ 25,905
Utilities	$ 14,375	$ 14,375	$ 14,375
Supplies	$ 2,161,974	$ 2,161,974	$ 2,213,850
Personnel Related Items	$ 36,000	$ 36,000	$ 32,990
Debt	$ 220,507	$ 220,507	$ 215,882
Capital Expenditures	$ 150,000	$ 150,000	$ 156,375
Transfers	$ 939,206	$ 939,206	$ 939,206
Total Electric Department	**$ 4,263,861**	**$ 4,297,732**	**$ 4,322,615**
Total Electric Department	**$ 4,398,735**	**$ 4,432,606**	**$ 4,448,735**
Revenues vs. Expenses	$ -	$ (33,671)	$ -

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
715-ELECTRIC FUND								
REVENUES								
715.00.5743.000	FEES	14,434	7,858	8,123	7,900	3,307	7,900	7,900
715.00.5744.000	PENALTIES	49,398	30,601	36,493	40,000	19,200	40,000	40,000
715.00.5745.000	AGREEMENTS AND CONTI	-	-	-	-	-	-	
715.00.5751.000	ELECTRICITY SALES	3,258,222	3,108,613	3,116,132	3,400,535	1,418,971	3,400,535	3,450,535
715.00.5752.000	CHANGE IN ELECTRIC DEP	-	-	-	-	-	-	
715.00.5755.000	SURCHARGE	142,533	135,637	132,443	150,000	60,023	150,000	150,000
715.00.5757.000	PCA (POWER COST ADJ)	322,506	612,214	875,210	800,000	441,381	800,000	800,000
715.00.5762.000	INTEREST	11,739	4,673	257	300	221	500	300
715.00.5767.000	OTHER REVENUE	-	63,560	-	-	-	-	
715.00.5770.000	SALES TAX REVENUE	40,567	45,835	-	-	-	-	
715.00.5991.000	TRANSFER IN	-	5,750	-	-	-	-	
715.00.5995.000	TRANSFER IN ELEC NOTE	-	-	-	-	-	-	
715.00.5998.000	TRANSFER IN RESERVES	-	-	-	-	-	-	
TOTAL REVENUE		**3,839,399**	**4,014,741**	**4,168,658**	**4,398,735**	**1,943,103**	**4,398,935**	**4,448,735**
715-ELECTRIC FUND								
EXPENSES								
12-ADMINISTRATION								
PERSONNEL SERVICES								
715.12.6111.000	SALARIES, REGULAR	53,542	53,457	55,726	104,114	23,748	104,114	95,935
715.12.6112.000	ACCRUED WAGES EXPENS	621	307	-	-	-	-	
715.12.6113.000	OVERTIME	2,416	2,283	2,340	2,500	678	2,500	2,500
715.12.6114.000	COMPENSATED ABSENCE	(7,668)	-	-	-	-	-	
715.12.6141.000	FICA	4,106	4,161	4,272	8,160	1,805	8,160	7,340
715.12.6142.000	HEALTH INSURANCE	-	-	-	9,600	-	9,600	9,600
715.12.6143.000	WORKERS COMP	800	800	-	900	500	900	900
715.12.6146.000	EMPLOYEE RETIREMENT S	7,045	4,098	5,009	9,600	2,102	9,600	9,845
TOTAL PERSONNEL SERVICES		**60,862**	**65,106**	**67,347**	**134,874**	**28,833**	**134,874**	**126,120**
715-ELECTRIC FUND								
EXPENSES								
37-ELECTRIC DEPT								
PERSONNEL SERVICES								
715.37.6111.000	SALARIES, REGULAR	302,971	318,490	322,259	331,355	158,695	331,355	321,071
715.37.6112.000	Accrued Wages	-	1,977	(521)	-	-	-	
715.37.6113.000	SALARIES, OVERTIME	47,513	45,568	71,230	75,000	62,807	75,000	77,272
715.37.6114.000	SALARIES, PRORATED	-	-	-	-	-	-	
715.37.6115.000	SALARIES, PART-TIME	-	-	-	-	-	-	
715.37.6141.000	FICA EXPENSE	25,373	26,203	28,225	29,675	15,998	29,675	30,480
715.37.6142.000	HEALTH INSURANCE	34,819	35,411	33,040	38,400	17,620	38,400	38,400
715.37.6143.000	WORKERS COMP	9,243	11,120	5,546	10,000	7,445	7,445	8,600
715.37.6145.000	UNEMPLOYMENT INSURA	96	600	1,200	1,500	129	1,500	1,500

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
715.37.6146.000	RETIREMENT EXPENSE	44,138	26,945	33,951	34,775	19,087	34,775	39,900
715.37.6147.000	VACATION LIABILITY	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES		**464,153**	**466,314**	**494,930**	**520,705**	**281,781**	**518,150**	**517,223**
CONTRACTS & PROF. SVC								
715.37.6210.000	PROFESSIONAL SERVICE	-	-	-	-	-	-	
715.37.6211.000	LEGAL SERVICES	2,820	-	1,330	7,500	-	7,500	7,500
715.37.6213.000	SURVEYING	-	-	-	-	-	-	
715.37.6214.000	CONTRACT SERVICES	4,897	11,625	22,344	40,000	4,622	40,000	35,000
715.37.6215.000	OTHER	620	23	440	1,500	197	1,500	1,500
715.37.6218.000	ENGINEERING	112,548	23,468	12,376	40,000	8,110	40,000	40,000
TOTAL CONTRACTS & PROF. SVCS		**120,885**	**35,116**	**36,490**	**89,000**	**12,929**	**89,000**	**84,000**
CONST. MATL./TOOLS/EQUIP								
715.37.6311.000	CONSTRUCTION MATERIA	69,380	23,648	70,960	66,821	10,424	66,821	74,585
715.37.6311.001	FISD STADIUM MATERIAL	-	-	-	-	-	-	
715.37.6311.002	PENVESCO PROJECT	-	-	-	-	-	-	
715.37.6311.004	COLLIN COLLEGE	-	-	-	-	-	-	
715.37.6311.005	SUBSTATION	-	-	-	-	-	-	
715.37.6311.006	ASTON ESTATES	-	-	-	-	-	-	
715.37.6311.007	FISD TATUM EXT	-	-	-	-	-	-	
715.37.6312.000	TOOLS	14,307	10,043	4,206	15,000	8,337	15,000	10,000
715.37.6312.001	COVID 19	-	-	-	-	-	-	
715.37.6313.000	RENTAL EQUIPMENT	2,249	21,035	22,462	10,000	10,983	20,724	20,724
715.37.6314.000	TOOLS AND EQUIPMENT I	5,510	1,931	407	5,000	546	5,000	5,000
715.37.6316.000	INSURANCE	7,500	8,250	8,075	10,000	8,632	8,632	10,000
715.37.6317.000	TRANSFERS	-	-	-	-	-	-	
715.37.6318.000	OTHER	150	-	284	2,500	269	2,500	2,500
TOTAL CONST. MATL./TOOLS/EQUIP		**99,096**	**64,907**	**106,394**	**109,321**	**39,191**	**118,677**	**122,809**
MAINTENANCE								
715.37.6362.000	VEHC MAINT	9,998	6,354	42,541	7,500	8,106	32,000	6,000
715.37.6363.000	OFFICE EQUIPMENT MAI	2,804	2,660	1,034	3,660	613	3,660	3,660
715.37.6366.000	TYLER TECH	1,022	774	271	813	-	813	813
715.37.6366.001	COMPUTER SOFTWARE M	2,657	652	1,099	-	195	-	
715.37.6367.000	INFO TECH	1,500	2,522	5,037	10,800	5,880	13,370	15,432
TOTAL MAINTENANCE		**17,981**	**12,962**	**49,982**	**22,773**	**14,794**	**49,843**	**25,905**
UTILITIES								
715.37.6407.000	INTERNET	-	-	-	-	-	-	
715.37.6471.000	WATER	700	788	967	1,200	611	1,200	1,200
715.37.6472.000	TELEPHONE	2,723	4,137	3,966	4,400	1,920	4,400	4,400
715.37.6473.000	ELECTRIC	1,309	1,369	1,232	1,575	441	1,575	1,575
715.37.6474.000	GAS	786	765	963	1,500	615	1,500	1,500
715.37.6485.000	UTILITY OUTSOURCING BI	5,117	5,305	5,760	5,700	2,540	5,700	5,700
TOTAL UTILITIES		**10,635**	**12,364**	**12,888**	**14,375**	**6,127**	**14,375**	**14,375**
SUPPLIES								

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
715.37.6551.000	FUEL	7,646	6,040	9,082	10,000	5,649	10,000	15,000
715.37.6552.000	UNIFORM	8,202	7,771	8,107	7,500	3,963	7,500	7,500
715.37.6555.000	ELECTRIC SUPPLY PURCH/	1,519,680	1,789,859	2,413,664	1,703,474	904,918	1,703,474	1,750,350
715.37.6555.001	T COST	489,798	464,964	436,230	440,000	223,865	440,000	440,000
715.37.6591.000	OFFICE SUPPLIES	1,138	1,515	1,160	1,000	161	1,000	1,000
TOTAL SUPPLIES		**2,026,464**	**2,270,149**	**2,868,243**	**2,161,974**	**1,138,556**	**2,161,974**	**2,213,850**
PERSONNEL RELATED ITEMS								
715.37.6612.000	TRAVEL/SCHOOL/DUES	5,983	4,891	2,367	8,000	170	8,000	4,990
715.37.6615.000	CREDIT CARD FEE	12,740	10,921	14,950	20,000	6,717	20,000	20,000
715.37.6621.000	SPECIAL EVENTS	-	900	-	-	-	-	
715.37.6698.000	CHARGED OFF ACCOUNTS	13,514	22,832	12,768	8,000	-	8,000	8,000
TOTAL PERSONNEL RELATED ITEMS		**32,237**	**39,544**	**30,085**	**36,000**	**6,887**	**36,000**	**32,990**
DEBT SERVICE								
715.37.6720.000	INTEREST PAYMENT	1,229	9,543	10,503	17,076	10,764	17,076	14,377
715.37.6791.000	DEBT SVC ISSUANCE COST	-	-	25,000	195,631	40,631	195,631	201,505
715.37.6792.000	EDC 4A LOAN REPAYMEN	-	-	31,464	7,800	10,488	7,800	
TOTAL DEBT SERVICE		**1,229**	**9,543**	**66,967**	**220,507**	**61,883**	**220,507**	**215,882**
CAPITAL EXPENDITURES								
715.37.6821.000	REAL PROPERTY	-	-	-	-	-	-	
715.37.6831.000	EQUIPMENT	-	-	-	-	-	-	6,375
715.37.6831.001	AMI	9,994	-	-	-	-	-	
715.37.6832.000	SURCHARGE	-	1,854	-	150,000	-	150,000	150,000
715.37.6832.001	LED UPGRADE	15,979	15,446	32,558	-	983	-	
715.37.6832.002	POLE STRAIGHTEN/CHAN	23,226	9,445	15,504	-	6,205	-	
715.37.6832.003	FUSED/SECTIONALIZING	4,992	1,014	13,773	-	4,890	-	
715.37.6832.004	OWS REPLACEMENT	4,795	4,198	13,534	-	4,397	-	
715.37.6832.005	AMI SYSTEM	27,684	-	19,332	-	5,747	-	
715.37.6832.006	RECONDUCTOR	2,436	-	10,643	-	2,484	-	
TOTAL CAPITAL EXPENDITURES		**89,106**	**31,957**	**105,344**	**150,000**	**24,706**	**150,000**	**156,375**
TRANSFERS								
715.37.6990.000	DEPRECIATION EXPENSE	78,144	201,223	-	-	-	-	
715.37.6991.000	TRANSFER OUT	939,206	939,206	939,206	939,206	469,603	939,206	939,206
715.37.6992.000	EQUIPMENT TRSNFER	-	-	-	-	-	-	
715.37.6993.000	TRANSFER IN	-	-	-	-	-	-	
715.37.6998.000	CHARGED OFF ACCOUNTS	-	-	-	-	-	-	
TOTAL TRANSFERS		**1,017,350**	**1,140,429**	**939,206**	**939,206**	**469,603**	**939,206**	**939,206**
TOTAL FUND EXPENSES		**3,939,998**	**4,148,391**	**4,777,876**	**4,398,735**	**2,085,290**	**4,432,606**	**4,448,735**
FUND TOTAL PROFIT (LOSS)		**(100,599)**	**(133,650)**	**(609,218)**	**-**	**(142,187)**	**(33,671)**	**-**

General Fund and Enterprise Fund Summary			
Farmersville	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
Refuse Fund Revenue			
Penalties	$ 6,260	$ 6,260	$ 6,260
Residential Collection	$ 243,372	$ 270,584	$ 270,584
Commercial Collection	$ 180,426	$ 192,591	$ 192,591
Recycle	$ 84,005	$ 92,557	$ 92,557
Franchise Fee	$ 7,344	$ 8,100	$ 8,100
Total	**$ 521,407**	**$ 570,092**	**$ 570,092**
Refuse Fund Expenses			
Personnel Services			
Contracts & Prof. Svc	$ 408,581	$ 445,565	$ 420,846
Construction Material/Tools/Equip	$ 110,426	$ 110,426	$ 110,426
Maintenance			
Utilities	$ 2,400	$ 2,400	$ 2,400
Supplies			
Rent			
Personnel Related Items			
Transfers			
Capital Expenditures			
Total Refuse Department	**$ 521,407**	**$ 558,391**	**$ 533,672**
Revenues vs. Expenses	**$ -**	**$ 11,701**	**$ 36,420**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
720-REFUSE FUND								
REVENUES								
720.00.5743.000	FEES	-	-	-	-	-	-	
720.00.5744.000	PENALTIES	**6,620**	4,005	5,214	6,260	2,801	6,260	6,260
720.00.5745.000	AGREEMENTS AND CONTR.	-	-	-	-	-	-	
720.00.5751.000	RESIDENTIAL TRASH COLL	**198,221**	232,174	249,672	243,372	134,906	270,584	270,584
720.00.5752.000	COMMERCIAL TRASH COLL	**182,412**	182,477	181,182	180,426	94,628	192,591	192,591
720.00.5755.000	RECYCLE	**82,229**	79,383	85,415	84,005	46,185	92,557	92,557
720.00.5755.001	RECYCLE FRANCHISE FEE	**6,405**	6,961	7,468	7,344	4,037	8,100	8,100
TOTAL REVENUE		**475,887**	**505,000**	**528,951**	**521,407**	**282,557**	**570,092**	**570,092**
720-REFUSE FUND								
EXPENSES								
32-REFUSE DEPT.								
PERSONNEL SERVICES								
720.32.6111.000	SALARIES, REGULAR	-	-	-	-	-	-	
720.32.6113.000	SALARIES, OVERTIME		-	-	-	-	-	
720.32.6114.000	SALARIES, PRORATED	-	-	-	-	-	-	
720.32.6115.000	SALARIES, PART-TIME	-	-	-	-	-	-	
720.32.6141.000	FICA EXPENSE	-	-	-	-	-	-	
720.32.6142.000	HEALTH INSURANCE	-	-	-	-	-	-	
720.32.6143.000	WORKERS COMP	-	-	-	-	-	-	
720.32.6145.000	UNEMPLOYMENT INSURAN	-	-	-	-	-	-	
720.32.6146.000	RETIREMENT EXP	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES								
CONTRACTS & PROF. SVC.								
720.32.6211.000	LEGAL SERVICES	-	-	-	-	-	-	
720.32.6213.000	SURVEYING	-	-	-	-	-	-	
720.32.6214.000	CONTRACT SERVICES	297,413	315,986	325,261	334,841	111,980	334,841	334,841
720.32.6214.001	ICE STORM 2022 TREE SVC	-	-	-	-	17,325	24,719	
720.32.6215.000	OTHER	-	-	-	-	-	-	
720.32.6216.000	RECYCLE SERVICES	61,981	60,394	71,161	63,095	60,161	75,360	75,360
720.32.6217.000	HHW	4,155	5,611	6,589	6,590	3,436	6,590	6,590
720.32.6218.000	ENGINEERING	-	-	-	-	-	-	
720.32.6219.000	ADM SUPPORT CHARGES	4,055	4,055	4,055	4,055	2,027	4,055	4,055
720.32.6220.000	UTILITY BILLING	-	-	-	-	-	-	
TOTAL CONTRACTS AND PROF. SVC.		**367,604**	**386,046**	**407,066**	**408,581**	**194,929**	**445,565**	**420,846**
CONST. MATL./TOOLS/EQUIP								
720.32.6311.000	CONSTRUCTION MATERIAL	-	-	-	-	-	-	
720.32.6312.000	TOOLS	-	-	-	-	-	-	
720.32.6313.000	RENTAL EQUIPMENT	-	-	-	-	-	-	
720.32.6314.000	TOOLS AND EQUIPMENT M	-	-	-	-	-	-	
720.32.6316.000	INSURANCE	-	-	-	-	-	-	
720.32.6317.000	TRANSFERS	110,426	110,426	110,426	110,426	46,011	110,426	110,426
720.32.6318.000	OTHER	-	-	-	-	-	-	
TOTAL CONST. MATL/TOOLS/EQUIP		**110,426**	**110,426**	**110,426**	**110,426**	**46,011**	**110,426**	**110,426**
MAINTENANCE								
720.32.6365.000	INFO TECH	-	-	-	-	-	-	
TOTAL MAINTENANCE		-	-	-	-	-	-	-
UTILITIES								

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
720.32.6407.000	INTERNET	-	-	-	-	-	-	
720.32.6471.000	WATER	-	-	-	-	-	-	
720.32.6472.000	TELEPHONE	200	-	-	-	-	-	
720.32.6473.000	ELECTRIC	-	-	-	-	-	-	
720.32.6474.000	GAS	-	-	-	-	-	-	
720.32.6482.000	RENT	2,200	2,400	2,400	2,400	10,402	2,400	2,400
TOTAL UTILITIES		**2,400**	**2,400**	**2,400**	**2,400**	**10,402**	**2,400**	**2,400**
PERSONNEL RELATED ITEMS								
720.32.6612.000	TRAINING	-	-	-	-	-	-	
720.32.6698.000	CHARGED OFF ACCOUNTS	995	1,592	1,919	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		**995**	**1,592**	**1,919**	**-**	**-**	**-**	**-**
CAPITAL EXPENDITURES								
720.32.6821.000	REAL PROPERTY	-	-	-	-			
720.32.6831.000	EQUIPMENT	-	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES		**-**	**-**	**-**	**-**	**-**	**-**	**-**
TRANSFERS								
720.32.6993.000	TRANSFER IN	-	-	-	-	-	-	
TOTAL TRANSFERS IN		**-**	**-**	**-**	**-**	**-**	**-**	**-**
TOTAL REFUSE DEPT EXPENSES		**481,425**	**500,464**	**521,811**	**521,407**	**251,342**	**558,391**	**533,672**
FUND TOTAL PROFIT (LOSS)		**(5,538)**	**4,536**	**7,140**	**-**	**31,215**	**11,701**	**36,420**



Farmersville, TX

Debt Service Fund

Mission Statement:

To maintain and record the appropriate portion of the tax rate as levied for interest and sinking of related City debt.

Debt service funds are used for the accumulation of resources for the payment of interest and principal on long-term debts. Financing is provided primarily by a specific annual property tax levy for general obligation debts or operating revenues for revenue debts.

* General obligation debt service fund
* Revenue debt service fund
* Revenue bond reserve fund

Fund Summary:

The debt service fund is used to account for the accumulation of financial resources for the payment of principal, interest and related costs on general long-term debt paid from taxes levied by the City.

Debt service is a significant component of the operating budget and arises from the issuance of debt to finance the City's capital improvement program. City borrows funds through the issuance of bonds to fund the majority of its capital improvement program. The issuance of bonds also obligates future revenue for repayment of bonds. Debt service is the annual payment of principal and interest on these borrowed funds.

Funding Source:

The funding source for this is from property tax. The property tax rate for fiscal year 2022-2023 is $0.712400 per $100 assessed valuation, which consists of $0.461785 for operating and maintenance cost recorded in the General Fund and Tax Increment Reinvestment Zone (TIRZ) Fund.

$0.250615 Interest & Sinking (Debt) + $0.461785 Maintenance & Operation = $0.712400 Total Tax Rate

General Fund and Enterprise Fund Summary			
Farmersville	Ccurrent Budget 2021-2022	Revised Budget 2021-2022	Proposed Budget 2022-2023
INTEREST AND SINKING REVENUE			
AD VALOREM TAX	$ 677,732	$ 759,000	$ 1,089,323
DELINQ. TAX, PEN. & INT.	$ 40,000	$ 40,000	$ 25,000
INTEREST EARNED	$ 200	$ 200	$ 200
Total I&S Revenue	**$ 717,932**	**$ 799,200**	**$ 1,114,523**
INTEREST AND SINKING EXPENSES			
Interest Payments	$ 192,735	$ 192,735	$ 174,106
Principal Payments	$ 525,000	$ 525,000	$ 545,000
Agent Fees	$ 750	$ 750	$ 750
Transfer out to TIRZ		$ 213,603	$ 370,217
Total I&S Expenses	**$ 718,485**	**$ 932,088**	**$ 1,090,073**
Revenue vs. Expenses	**$ (553)**	**$ (132,888)**	**$ 24,450**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
500-INTEREST &	SINKING							
REVENUES								
500.00.5711.000	AD VALOREM TAX	800,484	881,569	658,384	677,732	737,717	759,000	1,089,323
500.00.5713.000	DELINQ. TAX, PEN.	48,258	13,026	24,385	40,000	24,045	40,000	25,000
500.00.5754.000	BOND PROCEEDS	-	-	-	-	-	-	
500.00.5762.000	INTEREST INCOME	12,967	6,396	610	200	8,227	200	200
500.00.5769.000	OTHER INCOME	-	-	-	-	-	-	
500.00.5991.000	TRANSFERS IN	-	-	-	-	-	-	
TOTAL REVENUE		**861,709**	**900,991**	**683,379**	**717,932**	**769,989**	**799,200**	**1,114,523**
500-INTEREST &	SINKING							
EXPENSES								
71-DEBT SERVICE								
500.71.6723.000	INTEREST EXPENSE	235,056	222,456	208,931	192,735	100,941	192,735	174,106
500.71.6791.000	DEBT SER.PRINCIPA	470,000	495,000	515,000	525,000	525,000	525,000	545,000
500.71.6792.000	PAYING AGENT FEE	2,100	-	2,100	750	-	750	750
500.71.6991.000	TRANSFER TIRZ	-	-	-	-	-	213,603	370,217
TOTAL DEBT SERVICE		**707,156**	**717,456**	**726,031**	**718,485**	**625,941**	**932,088**	**1,090,073**
FUND TOTAL PROFIT (LOSS)		**154,553**	**183,535**	**(42,652)**	**(553)**	**144,048**	**(132,888)**	**24,450**

		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
105-LIBRARY DONATION FUND								
REVENUES								
105.00.5754.000	GRANT PROCEEDS	-	-	-	-	-	-	
105.00.5776.000	DONATIONS	$ 959	$ 67	$ 186	$ 200	$ 129	$ 200	$ 200
TOTAL REVENUE		**$ 959**	**$ 67**	**$ 186**	**$ 200**	**$ 129**	**$ 200**	**$ 200**
PERSONNEL SERVICES								
105.15.6111.000	SALARIES	-	-	-	-	-	-	
105.15.6115.000	PARTTIME	-	-	-	-	-	-	
105.15.6141.000	FICA EXPENSE	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES								
UTILITIES								
105.15.6472.000	TELEPHONE							
TOTAL UTILITIES								
SUPPLIES								
105.15.6591.000	OFFICE SUPPLIES	-	-	-	-	$ 1,256	$ 1,256	$ 200
TOTAL SUPPLIES						**$ 1,256**	**$ 1,256**	**$ 200**
PERSONNEL RELATED ITEMS								
105.15.6612.000	TRAVEL EXP	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS								
CAPITAL EXPENDITURES								
105.15.6831.001	CAPITAL EQUIPMENT	$ 900	-	-	-	-	-	
TOTAL CAPITAL EXPENDITURES		**$ 900**						
TRANSFERS								
105.15.6991.000	TRANSFER	-	-	-	-	-	-	
TOTAL TRANSFERS								
TOTAL EXEPENSES		**$ 900**				**$ 1,256**	**$ 1,256**	**$ 200**
FUND TOTAL PROFIT (LOSS)		**$ 59**	**$ 67**	**$ 186**	**$ 200**	**$ (1,127)**	**$ (1,056)**	**$ -**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
107-COURT TECHNOLOGY								
REVENUES								
107.00.5751.000	COURT FEES	4,007	3,223	3,389	3,100	1,495	3,100	3,100
TOTAL REVENUE		**4,007**	**3,223**	**3,389**	**3,100**	**1,495**	**3,100**	**3,100**
107-COURT TECHNOLOGY								
EXPENSES								
14-MUNICIPAL COURT								
MAINTENANCE								
107.14.6363.000	OFFICE EQUIPMENT MAIN	-	-	-	3,000	-	3,000	3,000
107.14.6364.000	RADIO MAINT	-	-	3,675	-	-	-	
107.14.6367.000	INFO TECH	1,600	2,986	1,679	2,500	1,164	2,500	2,500
TOTAL MAINTENANCE		**1,600**	**2,986**	**5,354**	**5,500**	**1,164**	**5,500**	**5,500**
SUPPLIES								
107.14.6552.000	UNIFORM/EQUIPMENT	178	-	423	500	-	500	500
107.14.6591.000	OFFICE SUPPLIES	-	-	-	-	-	-	
TOTAL SUPPLIES		**178**	**-**	**423**	**500**	**-**	**500**	**500**
CAPITAL EXPENDITURES								
107.14.6821.000	CAPITAL EQUIPMENT							
TOTAL CAPITAL EXPENDITURES								
TOTAL TECHNOLOGY COURT		**1,778**	**2,986**	**5,777**	**6,000**	**1,164**	**6,000**	**6,000**
FUND TOTOAL PROFIT (LOSS)		**2,229**	**237**	**(2,388)**	**(2,900)**	**331**	**(2,900)**	**(2,900)**
108-COURT SECURITY								
REVENUES								
108.00.5749.000	SECURITY FEE	3,005	3,082	3,981	3,600	1,796	3,600	3,600
TOTAL REVENUE		**3,005**	**3,082**	**3,981**	**3,600**	**1,796**	**3,600**	**3,600**
PERSONNEL SERVICES								
108.14.6113.000	OVERTIME PAY	-	-	-	-	-	-	
108.14.6141.000	FICA	-	-	-	-	-	-	
108.14.6146.000	RETIREMENT	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES								
MAINTENANCE								
108.14.6362.000	SECURITY SYSTEM	-	-	-	-	-	-	
108.14.6364.000	RADIO MAINT	-	-	-	-	-	-	
108.14.6367.000	SECURITY EXPENSES	449	-	-	750	-	750	750
TOTAL MAINTENANCE		**449**	**-**	**-**	**750**	**-**	**750**	**750**
TOTAL SECURITY COURT EXPENSES		**449**	**-**	**-**	**750**	**-**	**750**	**750**
FUND TOTAL PROFIT (LOSS)		**2,556**	**3,082**	**3,981**	**2,850**	**1,796**	**2,850**	**2,850**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
109-POLICE SEIZED FUNDS								
REVENUES								
109.00.5799.000	FORFEITURES RECEIVED	-	-	2,986	-	-	-	1,831
TOTAL REVENUE		-	-	**2,986**	-	-	-	**1,831**
PERSONNEL RELATED ITEMS								
109.12.6699.000	OTHER EXPENSES	-	-	1,155	-	-	-	
TOTAL PERSONNEL RELATED ITEMS				**1,155**				
MAINTENANCE								
109.21.6399.000	POLICE ACTIVITY							
TOTAL MAINTENANCE								
FUND TOTAL EXPENSES								
FUND TOTAL PROFIT (LOSS)		-	-	(1,831)	-	-	-	1,831

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
115-CARES ACT FUNDING								
REVENUES								
115.00.5750.000	CARES ACT FUNDING	-	132,416	228,093	30,872	-	30,872	30,872
115.00.5750.001	TDEM FUNDING	-	-	449,732	449,732	889	900,353	727,203
TOTAL REVENUE		**-**	**132,416**	**677,825**	**480,604**	**889**	**931,225**	**758,075**
115-CARES ACT FUNDING								
EXPENSES								
12-ADMINISTRATION								
115.12.6210.000	PROFESSIONAL SERVICES	-	6,000	-	-	-	-	
115.12.6214.000	SMALL BUS. GRANT	-	-	40,000	-	-	-	
115.12.6281.000	ENGINEERING	-	-		-		18,000	
TOTAL CONTRACTS & PROF. SVC		**-**	**6,000**	**40,000**	**-**	**-**	**18,000**	**-**
MAINTENANCE								
115.12.6365.001	COMPUTER MAINT	-	-	157,221	-	128	186,022	30,872
TOTAL MAINTENANCE		**-**	**-**	**157,221**	**-**	**128**	**186,022**	**30,872**
CAPITAL EXPENDITURES								
115.12.6831.00	CAPITAL EQUIPMENT							727,203
TOTAL CAPITAL EXPENDITURES								**727,203**
TOTAL CARES/ARP FUND		**-**	**6,000**	**197,221**	**-**	**128**	**204,022**	**758,075**
				-				
TOTAL FUND PROFIT (LOSS)		**-**	**126,416**	**480,604**	**480,604**	**761**	**727,203**	**-**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
125-PARK FUND								
REVENUES								
125.00.5778.000	PARK DEDICATION FEE	-	20,538	23,968	-	44,503	44,503	
TOTAL REVENUE		**-**	**20,538**	**23,968**	**-**	**44,503**	**44,503**	**0**
125-PARK FUND								
EXPENSES								
39-PARKS								
CONTRACTS & PROF.	F. SVCS							
125.39.6214.000	CONTRACT SERVICES	-	-	-	-	31,883	44,506	
TOTAL CONTRACTS & PROF. SVC		**-**	**-**	**-**	**-**	**31,883**	**44,506**	**0**
TOTAL FUND EXPENSES		**-**	**-**	**-**	**-**	**31,883**	**44,506**	**0**
FUND TOTAL PROFIT (LOSS)		**-**	**20,538**	**23,968**	**-**	**12,620**	**(3)**	**0**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
215-LAKEHAVEN MUD EMERGENCY								
REVENUES								
215.00.5753.000	LAKEHAVEN MUD EMERG	-	-	5,000	-	-	-	5,000
TOTAL REVENUE		**0**	**0**	**5,000**	**0**	**0**	**0**	**5,000**
PERSONNEL SERVICES								
215.13.6111.000	SALARIES	-	-	-	-	-	-	
215.13.6115.000	PARTTIME	-	-	-	-	-	-	
215.13.6141.000	FICA EXPENSE	-	-	-	-	-	-	
TOTAL PERSONNEL SERVICES								
UTILITIES								
215.13.6472.000	TELEPHONE							
TOTAL UTILITIES								
SUPPLIES								
215.13.6591.000	OFFICE SUPPLIES	-	-	-	-		-	
TOTAL SUPPLIES								
PERSONNEL RELATED ITEMS								
215.13.6612.000	TRAVEL EXP	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS								
TOTAL EXPENSES				**0**				
FUND PROFIT (LOSS)				**5,000**				**5,000**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
230-CHILD SAFETY FUND								
REVENUES								
230.00.5770.000	C.C. CHILD SAFETY	4,775	4,636	3,708	4,500	2,302	4,500	4,500
230.00.5770.001	FISD CONTRIBUTION	-	-	2,600	4,250	2,040	4,250	4,500
TOTAL REVENUE		**4,775**	**4,636**	**6,308**	**8,750**	**4,342**	**8,750**	**9,000**
230-CHILD SAFETY FUND								
EXPENSES								
21-POLICE DEPT.								
CONTRACTS & PROF. SVC								
230.21.6210.000	PROFESSIONAL SERVICES	5,788	6,040	8,090	8,500	5,105	8,500	8,500
TOTAL CONTRACTS & PROF. SVC.		**5,788**	**6,040**	**8,090**	**8,500**	**5,105**	**8,500**	**8,500**
FUND TOTAL PROFIT (LOSS)		**(1,013)**	**(1,404)**	**(1,782)**	**250**	**(763)**	**250**	**500**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
FUND 250 FCDC								
REVENUE								
42-ECOMOMIC DEVELOPMENT								
250.42.5721.000	SALES TAX #B	251,118	289,925	328,380	300,000	185,946	300,000	300,000
250.42.5762.000	INTEREST EARNED #B	6,262	3,234	255	150	587	150	150
TOTAL FCDC REVENUE		**257,380**	**293,159**	**328,635**	**300,150**	**186,533**	**300,150**	**300,150**
250-EDC/CDC								
EXPENSES								
42-COMMUNITY DEVELOPMENT								
CONTRACTS & PROF. SVC.								
250.42.6210.000	PROFESSIONAL SERVICES	29,943	47,447	42,904	2,500	-	2,500	
250.42.6211.000	LEGAL SERVICES #B	-	-	753	7,500	823	7,500	10,000
250.42.6212.000	AUDIT FEES #B	-	-	-	-	-	-	
250.42.6214.000	ONION SHED EXPENSE	-	-	-	-	-	-	
250.42.6215.000	START UP COST	-	-	-	-	-	-	
250.42.6217.000	CHAMBER OF COMMERCI	15,000	15,000	20,000	25,000	-	25,000	15,000
250.42.6231.000	FLAGPOLES	-	-	-	-	-	-	
TOTAL CONTRACTS & PROF. SVC.		**44,943**	**62,447**	**63,657**	**35,000**	**823**	**35,000**	**25,000**
CONST. MATL./TOOLS/EQUIP								
250.42.6317.000	TRANSFERS	-	-	-	-	-	-	
TOTAL CONST. MATL./TOOL/EQUIP								
MAINTENANCE								
250.42.6361.000	BUILDING MAINT	-	150	-	-	-	-	
250.42.6364.000	SOUND SYSTEM	-	4,505	482	500	164	500	
250.42.6367.000	INFO TECH	708	1,169	617	-	-	-	
250.42.6372.000	MISC	4,674	810	-	-	-	-	
250.42.6375.000	IRRIGATIONS SYTEM	-	-	-	-	-	-	
TOTAL MAINTENANCE		**5,382**	**6,634**	**1,099**	**500**	**164**	**500**	**-**
UTILITIES								
250.42.6472.000	TELEPHONE	-	-	-	-	-	-	
TOTAL UTILITIES								
SUPPLIES								
250.42.6562.000	COF REIMBURSEMENT	1,000	1,000	-	2,500	-	2,500	1,000
250.42.6591.000	OFFICE SUPPLIES #B	2,657	2,525	1,053	-	-	-	
250.42.6592.000	COLLIN COLLEGE SUPPOR	-	-	-	-	-	-	
TOTAL SUPPLIES		**3,657**	**3,525**	**1,053**	**2,500**	**-**	**2,500**	**1,000**
PERSONNEL RELATED ITEMS								
250.42.6612.000	TRAVEL/SCHOOL/DUES #E	5,811	8,125	1,574	-	-	-	
250.42.6621.000	SPECIAL EVENTS	-	-	150	500	-	500	
250.42.6631.000	INSURANCE-4B	-	-	-	-	-	-	
250.42.6651.000	ADVERTISING #B	959	676	603	-	-	-	
250.42.6652.000	HISTORICAL MARKER FOR	-	-	-	-	-	-	
250.42.6655.000	SPLASHPAD	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS		**6,770**	**8,801**	**2,327**	**500**	**-**	**500**	**-**
SPECIAL PROJECTS SERVICE								
250.42.6719.000	SPAIN COMPLEX RENOVA	-	-	-	-	-	-	
250.42.6721.000	MATCHING GRANT 72113	-	-	-	-	-	-	
250.42.6722.000	MARKETING EXPENSE	7,975	13,324	11,300	8,400	3,950	8,400	10,000
250.42.6724.000	CHRISTMAS EXPENSE	-	8,755	15,000	-	-	-	

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
250.42.6725.000	LAND PURHCASE	-	-	-	-	-	-	
250.42.6726.000	MAY TAXES	993	1,086	1,044	2,000	-	2,000	2,000
250.42.6727.000	MUSEUM PLANNING	6,141	19,174	14,932	-	-	-	
250.42.6727.001	DOWNTOWN/MS PROJEC	-	-	-	-	-	-	
250.42.6727.002	20 YEAR CELEBRATION IN	-	-	-	-	-	-	
250.42.6727.003	NIGHT AT THE MUSEUM (	-	-	-	-	-	-	
250.42.6727.004	NATIONAL NIGHT OUT	-	-	752	-	-	-	
250.42.6727.005	FVILLE PD COPS & ROBBE	-	-	3,330	5,530	-	5,530	8,401
250.42.6727.006	QUILT GUILD	-	3,000	-	-	-	-	
250.42.6727.007	ROTARY CLUB	-	-	-	550	-	550	
	CHAPARRAL OPEN DAY							500
250.42.6728.000	CHAPARRAL TRAIL	5,000	-	5,000	200,000	-		200,000
250.42.6729.000	FIREWORKS	6,500	6,500	929	8,000	-	8,000	10,000
250.42.6730.000	BAIN-HONAKER	-	5,300	4,500	10,000	-	10,000	12,000
250.42.6731.000	GRASS SEED	-	-	-	-	-	-	
250.42.6732.000	SECURITY SYSTEM	-	-	-	-	-	-	
250.42.6733.000	PD FOUR WHEELER	-	-	-	-	-	-	
250.42.6734.000	KIOSKS	-	-	-	-	-	-	
250.42.6735.000	NATIONAL REG DIST PROJ	-	-	-	-	-	-	
250.42.6736	BLEACHERS	-	-	-	-	-	-	
250.42.6736.000	BLEACHERS	-	-	-	-	-	-	
250.42.6737.000	JAZZ FESTIVAL	-	-	-	-	-	-	
250.42.6737.001	MUSIC IN THE PARK	800	-	2,700	3,500	-	3,500	6,000
250.42.6738.000	ONION SHED REPAIR	-	-	-	-	-	-	
250.42.6740.000	JW SPAIN FIELDS	-	-	-	-	-	-	75,000
250.42.6741.000	SAFETY EQUIPMENT	11,313	100	-	-	-	-	
	ARBOR DAY							300
	AUDIE MURPHY DAY							6,000
	OPEN SPACE GRANT							350,000
	JW SPAIN CONCESSION							35,700
250.42.6742.000	NORTHEAST TEXAS COALI	-	5,000	-	5,000	-	5,000	5,000
SPECIAL PROJECTS SERVICE		**38,722**	**62,239**	**59,487**	**242,980**	**3,950**	**42,980**	**720,901**
CAPITAL EXPENDITURES								
250.42.6821.000	CAPITAL IMPROVEMENT /	-	-	-	-	-	-	
250.42.6821.001	GAZEBO RESTORATION	-	-	2,037	-	-	-	
250.42.6821.002	FIBER OPTIC	-	-	-	-	-	-	
250.42.6821.003	RAMBLER PARK SWING SE	-	-	-	-	-	-	
250.42.6821.004	ADA SURFACING	-	-	-	-	-	-	
250.42.6821.005	JW SPAIN BATTING CAGES	-	-	1,375	-	-	-	
250.42.6821.006	IOOF DRIVEWAY	-	-	10,000	-	-	-	
250.42.6831.000	CAPITAL EQUIP PURCHAS	4,797	18,603	399	-	-	-	
TOTAL CAPITAL EXPENDITURES		**4,797**	**18,603**	**13,811**	**-**	**-**	**-**	**-**
TRANSFERS								
250.42.6911.000	INTEREST EXPENSE	1,940	-	-	-	-	-	
250.42.6990.000	DEPRECIATION EXPENSE	-	1,003	-	-	-	-	
250.42.6991.000	TRANSFERS OUT	(249,080)	-	-	-	-	-	
TOTAL TRANSFERS		**(247,140)**	**1,003**	**-**	**-**	**-**	**-**	**-**
TOTAL FUND EXPENSES		**(142,869)**	**163,252**	**141,434**	**281,480**	**4,937**	**81,480**	**746,901**
TOTAL FUND PROFIT (LOSS)		**400,249**	**129,907**	**187,201**	**18,670**	**181,596**	**218,670**	**(446,751)**
TRANSFER FROM RESERVES								**446,751**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
255-EDC 4A								
REVENUES								
255.00.5721.000	EDC SALES TAX	$ 251,118	$ 289,925	$ 328,380	$ 304,800	$ 185,946	$ 388,947	$ 388,947
255.00.5762.000	INTEREST INCOME	$ 30,120	$ 12,969	$ 10,775	$ 5,200	$ 3,694	$ 7,489	$ 7,490
255.00.5769.000	OTHER INCOME	-	-	$ 28,842	$ 7,866	$ 10,488	-	
255.00.5993.000	TRANSFER IN	$ (249,080)	-	$ 257,279	-	-	-	
TOTAL REVENUE		**$ 32,158**	**$ 302,894**	**$ 625,276**	**$ 317,866**	**$ 200,128**	**$ 396,436**	**$ 396,437**
PERSONNEL SERVICES								
255.37.6111.000	SALARIES, REGULAR				$ 40,000			$ 63,750
255.37.6112.000	Accrued Wages							
255.37.6113.000	SALARIES, OVERTIME							
255.37.6114.000	SALARIES, PRORATED							
255.37.6115.000	SALARIES, PART-TIME							
255.37.6141.000	FICA EXPENSE							$ 4,877
255.37.6142.000	HEALTH INSURANCE							$ 8,000
255.37.6143.000	WORKERS COMP							$ 150
255.37.6145.000	UNEMPLOYMENT INSURANCE							$ 250
255.37.6146.000	RETIREMENT EXPENSE							$ 6,375
255.37.6147.000	VACATION LIABILITY							
TOTAL PERSONNEL SERVICES					**$ 40,000**			**$ 83,402**
CONTRACTS & PROF. SVC								
255.41.6210.000	PROFESSIONAL SERVIC	$ 1,000	-	$ 4,725	$ 1,000	-	$ 1,000	$ 9,600
255.41.6211.000	LEGAL SERVICE	-	-	$ 1,243	$ 2,500	$ 263	$ 762	$ 4,500
255.41.6218.000	ENGINEERING	$ 8,190	-	$ 3,290	-	-	-	
TOTAL CONTRACTS & PROF. SVC		**$ 9,190**	**$ -**	**$ 9,258**	**$ 3,500**	**$ 263**	**$ 1,762**	**$ 14,100**
MAINTENANCE								
255.41.6361.000	BUILDING MAINTENANCE							
255.41.6362.000	MOTOR VEHICLE MAINT.							
255.41.6363.000	OFFICE EQUIP. MAINT.							
255.41.6366.000	COMPUTER MAINTENANCE							$ 7,500
255.41.6367.000	INFO TECH							
TOTAL MANTENANCE:								**$ 7,500**
SUPPLIES								
255.41.6591.000	OFFICE SUPPLIES	$ 61	-	-	$ 200	-	$ 200	$ 1,200
255.41.6592.000	COLLIN COLLEGE SUPP	$ 23,392	$ 63,560	$ 7,500	$ 3,500	-	$ 3,500	$ 3,500
255.41.6592.001	CHAMBER/ROTARY/SM	-	$ 1,000	$ 1,000	$ 2,000	$ 1,000	$ 1,500	$ 1,500
TOTAL SUPPLIES		**$ 23,453**	**$ 64,560**	**$ 8,500**	**$ 5,700**	**$ 1,000**	**$ 5,200**	**$ 6,200**
PERSONNEL RELATED ITEMS								
255.41.6611.000	CONTIGENCY							$ 30,000
255.41.6612.000	TRAVE/SCHOOL/DUES	$ 4,077	$ 4,984	$ 5,685	$ 6,200	$ 2,500	$ 201	$ 18,000
255.41.6612.001	TEX-21	-	-	-	$ 2,500	-	$ 2,500	$ 2,500
255.41.6621.000	SPECIAL EVENTS	$ 1,500	-	-	-	$ 3,500	-	
255.41.6651.000	ADVERTISING/MARKET	$ 26	$ 195	$ 201	$ 8,000	-	-	$ 31,115
255.41.6651.001	WEBSITE UPDATE	-	-	-	$ 7,500	-	-	
255.41.6651.002	EDC ROUND TABLE	-	-	-	-	-	-	$ 1,500
255.41.6696.000	FACADE GRANTS	$ 25,000	-	$ 25,000	$ 40,000	-	$ 25,000	$ 50,000
TOTAL PERSONNEL RELATED ITEMS		**$ 30,603**	**$ 5,179**	**$ 30,886**	**$ 64,200**	**$ 6,000**	**$ 27,701**	**$ 133,115**
CAPITAL EXPENDITURES								
255.41.6821.000	CAPITAL PURCHASES	-	-	-	-	-	-	
255.41.6821.001	EDC ACTION PLAN	-	-	-	$ 30,000	-	$ 14,815	$ 10,000
255.41.6821.002	ROAD FOR COLLIN COL	-	-	-	$ 244,000	-	$ 244,000	

	2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
TOTAL CAPITAL EXPENDITURES				$ 274,000		$ 258,815	$ 10,000
TOTAL EDC EXPENSES	$ 63,246	$ 69,739	$ 48,644	$ 387,400	$ 7,263	$ 293,478	$ 254,317
FUND TOTAL PROFIT (LOSS)	$ (31,088)	$ 233,155	$ 576,632	$ (69,534)	$ 192,865	$ 102,958	$ 142,120

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
270-LAW ENFORCEMENT TRAINING								
REVENUES								
270.00.5750.000	POLICE EDUCATION FUND	-	-	1,086	-	940	-	940
270.00.5751.000	FISD MATCH	-	-	-	-	-	-	
TOTAL REVENUE		0	0	1,086	0	940	0	940
PERSONNEL RELATED ITEMS								
270.21.6612.000	TRAVEL/SCHOOL/DUES	-	-	-	-	-	-	
270.21.6621.000	SPECIAL EVENTS	-	-	-	-	-	-	
TOTAL PERSONNEL RELATED ITEMS								
FUND TOTAL PROFIT (LOSS)				1,086		940		940

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
409-TIRZ FUND								
REVENUES								
409.00.5715.000	TIRZ FUNDS	267,282	305,620	61,559	-	-	612,389	982,015
409.00.5716.000	TIRZ FUND COUNTY	-	38,109	-	-	-	76,260	114,289
409.00.5762.000	INTEREST EARNED	12,190	4,283	270	-	166	3,500	4,500
409.00.5769.000	OTHER INCOME	-	-	-	-	-	-	
409.00.5991.000	TRANSFER IN OTHER FUN	-	-	495,561	-	-	-	
TOTAL REVENUE		**279,472**	**348,012**	**557,390**	**-**	**166**	**692,149**	**1,100,804**
409-TIRZ FUND								
EXPENSES								
00-TRANSFER OUT								
409.00.7911.000	TRANSFER OUT	-	207,159	312,962	-	-	-	
TOTAL TRANSFERS		**-**	**207,159**	**312,962**	**-**	**-**	**-**	**-**
409-TIRZ FUND								
EXPENSES								
12-ADMINISTRATION								
CONTRACTS & PROF. SVC.								
409.12.6211.000	LEGAL SERVICES	-	-	1,910	-	6,529	10,000	12,500
TOTAL CONTRACTS & PROF. SVC.		**-**	**-**	**1,910**	**-**	**6,529**	**10,000**	**12,500**
PERSONNEL RELATED ITEMS								
409.12.6612.000	TRAVEL/SCHOOL/DUES	-	-	370	-	-	2,000	2,000
TOTAL PERSONNEL RELATED ITEMS		**-**	**-**	**370**	**-**	**-**	**2,000**	**2,000**
TOTAL 12-ADMINISTRATION		**-**	**-**	**2,280**	**-**	**6,529**	**12,000**	**14,500**
409-TIRZ FUND								
EXPENSES								
35-WATER DEPT.								
CONTRACTS & PROF. SVC.								
409.35.6210.000	PROFESSIONAL SERVICES	-	-	2,000	-	-	2,000	2,000
TOTAL CONTRACTS & PROF. SVC.		**-**	**-**	**2,000**	**-**	**-**	**2,000**	**2,000**
CONST. MATL./TOOLS/EQUIP								
409.35.6311.000	CONSTRUCTION/WELCH I	-	-	-	-	-	-	
409.35.6311.001	STREET CONST. FVILE PKV	-	-	-	-	-	-	
TOTAL CONST. MATL/TOOLS/EQUIP								
SUPPLIES								
409.35.6591.000	OFFICE SUPPLIES	-	-	-	-	-	-	
TOTAL SUPPLIES								
PERSONNEL RELATED ITEMS								
409.35.6612.000	TRAVEL/SCHOOL/DUES	-	-	-	-	-	2,000	5,000
TOTAL PERSONNEL RELATED ITEMS								
TRANSFERS								
409.35.6991.000	TRANSFER OUT	135,314	14,831	-	-	-	-	
TOTAL TRANSFERS OUT		**135,314**	**14,831**	**-**				

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
409-TIRZ FUND								
EXPENSES								
71-DEBT SERVICE								
409.71.6723.000	INTEREST DEBT	37,144	60,275	57,875	-	27,638	55,275	52,675
409.71.6791.000	PRINCIPAL DEBT SVC	85,000	60,000	65,000	-	-	65,000	70,000
409.71.6792.000	PAYING AGENT FEE	-	750	750	-	750	-	
TOTAL DEBT SERVICE		**122,144**	**121,025**	**123,625**	**-**	**28,388**	**120,275**	**122,675**
TOTAL FUND EXPENSES		**257,458**	**343,015**	**440,867**	**-**	**34,917**	**134,275**	**139,175**
FUND TOTAL PROFIT (LOSS)		**22,014**	**4,997**	**116,523**	**-**	**(34,751)**	**557,874**	**961,629**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
415 WASTEWATER BOND								
REVENUES								
415.00.5762.000	INTEREST	163,514	18,088	234	-	33	1,400	200
415.00.5769.000	REIMBURSE EXPENSES	-	-	-	-	-	-	-
415.00.5991.000	TRANFER IN	3,978	-	9,960	-	-	-	-
415.00.5991.999	TRANSFER IN TWDB CO20	(391,248)	208,112	-	-	-	-	475,000
TOTAL REVENUE		**(223,756)**	**226,200**	**10,194**	**-**	**33**	**1,400**	**475,200**
CONTRACTS & PROF. SVC								
415.35.6214.000	CONTRACT SERVICES	-	-	-	-	13,600	-	-
TOTAL CONTRACTS & PROF. SVC		**-**	**-**	**-**	**-**	**13,600**	**-**	**-**
CONTRACTS & PROF. SVC								
415.36.6210.000	PROFESSIONAL SERVICES	-	-	-	-	-	-	-
415.36.6211.000	LEGAL SERVICE	-	-	-	-	-	-	-
415.36.6214.000	CONTRACT SERVICES	28,205	12,930	-	-	226,424	-	475,000
415.36.6218.000	ENGINEERING	(12,409)	11,500	-	-	1,260	-	-
TOTAL CONTRACTS & PROF. SVC.		**15,796**	**24,430**	**-**	**-**	**227,684**	**-**	**475,000**
CONST. MATL./TOOLS/EQUIP								
415.36.6313.000	EQUIMENT RENTAL	-	-	-	-	-	-	-
TOTAL CONST.MATL./TOOLS/EQUIP		**-**	**-**	**-**	**-**	**-**	**-**	**-**
SUPPLIES								
415.36.6551.000	ADVERTISING	2,364	-	-	-	-	-	-
TOTAL SUPPLIES		**2,364**	**-**	**-**	**-**	**-**	**-**	**-**
DEBT SERVICE								
415.36.6792.000	PAYING AGENT FEE	3,500	-	-	-	-	-	-
TOTAL DEBT SERVICE		**3,500**	**-**	**-**	**-**	**-**	**-**	**-**
TRANSFERS								
415.36.6991.000	TRANSFER OUT	-	1,297,452	-	-	-	-	-
TOTAL TRANSFERS		**-**	**1,297,452**	**-**	**-**	**-**	**-**	**-**
TOTAL FUND EXPENSES		**21,660**	**1,321,882**	**-**	**-**	**241,284**	**-**	**475,000**
FUND TOTAL PROFIT (LOSS)		**(245,416)**	**(1,095,682)**	**10,194**	**-**	**(241,251)**	**1,400**	**200**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget
425-2019 C/O STREET BOND							
REVENUES							
425.00.5762.000	TEXSTAR 2019 C/O STREE	27,843	15,583	475	-	22	300
425.00.5765.000	INTERLOCAL AGREEMENT	-	-	1,750,000	-	-	-
425.00.5991.000	TRANSFER IN	-	-	272,962	-	-	257,803
TOTAL REVENUE		**27,843**	**15,583**	**2,023,437**	**-**	**22**	**258,103**
425-2019 C/O STREET BOND							
EXPENSES							
00-TRANSFER OUT							
DEBT SERVICE							
425.00.6792.000	BOND ISSUANCE COST	36,611	-	-	-	-	-
TOTAL DEBT SERVICE		**36,611**	**-**	**-**	**-**	**-**	**-**
TRANSFERS							
425.00.7911.000	BOND PROCEEDS	(1,755,000)	-	-	-	-	-
425.00.7916.000	BOND PREMIUM	(24,850)	-	-	-	-	-
TOTAL TRANSFERS		**(1,779,850)**	**-**	**-**	**-**	**-**	**-**
CONTRACTS & PROF. SVC							
425.31.6214.000	CONTRACT SERVICES	-	-	3,287,681	-	147,934	219,238
425.31.6218.000	ENGINEERING COST	-	124,445	139,778	-	1,662	55,175
TOTAL CONTRACTS & PROF. SVC.		**-**	**124,445**	**3,427,459**	**-**	**149,596**	**274,413**
TOTAL FUND EXEPENSES		**(1,743,239)**	**124,445**	**3,427,459**	**-**	**149,596**	**274,413**
TOTAL FUND PROFIT (LOSS)		**1,771,082**	**(108,862)**	**(1,404,022)**	**-**	**(149,574)**	**(16,310)**

Farmersville		2018-2019 Actual	2019-2020 Actual	2020-2021 Actual	2021-2022 Current Budget	2021-2022 6 month Actual	2021-2022 Revised Budget	2022-2023 Proposed Budget
430-LISTCON ESCROW ACCT								
REVENUES								
	Transfer In						125,169	
430.00.5762.000	INTEREST EARNED	1,290	1,315	47	-	17	26	
TOTAL REVENUE		**1,290**	**1,315**	**47**	**0**	**17**	**125,195**	**0**
TRANSFERS								
430.34.6991.000	TRANSFER OUT	-	$ (27,500)	$ -	-	-	$ 125,169	
TOTAL TRANSFER OUT		**$ -**	**$ (27,500)**	**$ -**	**$ -**	**$ -**	**$ 125,169**	**$ -**
TOTAL FUND EXPENSES		-	**$ (27,500)**	**$ -**	-	-	-	
FUND TOTAL PROFIT (LOSS)		**$ 1,290**	**$ 28,815**	**$ 47**	**$ -**	**$ 17**	**$ 26**	**$ -**

CITY OF FARMERSVILLE

EXHIBIT A

FY 2021-2022 REVISED

	GOVERNMENTAL FUNDS	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund (Fund 100)		$ 1,180,882	$ 2,755,434	$ 4,244,030	$ 1,488,596	$ 1,180,882
	Special Revenue Funds					
Fund						
105	Library Donations	$ 3,675	$ 200	$ 1,256		$ 2,619
107	Court Technology Fund	$ 2,718	$ 3,100	$ 6,000		$ (182)
108	Court Security Fund	$ 24,753	$ 3,600	$ 750		$ 27,603
109	Police Seized Funds	$ 1,831				$ 1,831
115	Cares Fund(TDEM)	$ 480,603	$ 888	$ 174,338		$ 307,153
125	Park Dedication	$ 44,506	$ -	$ 44,506		$ -
202	Radio Grant	$ 6,083				$ 6,083
215	LakeHaven MUD	$ 5,000				$ 5,000
220	Special Projects Fund	$ 130,333		$ 130,333		$ -
230	CC Child Special Revenue	$ 17,819	$ 8,750	$ 8,500		$ 18,069
270	Law Enforcement Training	$ 2,959	$ 940	$ -		$ 3,899
405	JW Spain Grant	$ 47,129				$ 47,129
408	Equipment Replacement	$ 5,322				$ 5,322
409	TIRZ	$ 566,309	$ 692,013	$ 35,000		$ 1,223,322
420	Summit Property Escrow	$ 16,711	$ 12			$ 16,723
430	Listcon Escrow	$ 125,169		$ 125,169		
500	Debt Service Fund	$ 421,415	$ 799,200	$ 932,088		$ 288,527
700	Money Market Account	$ 74,506	$ 500			$ 75,006
	Capital Projects Funds					
415	2017 Bond Fund	$ 405,060	$ 316,800	$ 259,550		$ 462,310
425	2019 Bond Fund	$ 257,803	$ 300	$ 258,103		$ -
	TOTAL GOVERNEMENTAL FUNDS	$ 3,820,586	$ 4,581,737	$ 6,219,623	$ 1,488,596	$ 3,671,296

FY 2020-2021 REVISED

	PROPRIETARY FUNDS	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
	Enterprise Funds					
700	Water Fund	$ 577,605	$ 2,019,226	$ 1,818,792	$ (139,729)	$ 638,310
705	Wastewater Fund	$ 508,919	$ 1,637,275	$ 1,545,458	$ (252,780)	$ 347,956
720	Refuse Fund	$ 54,876	$ 570,092	$ 441,510	$ (116,881)	$ 66,577
715	Electric Fund	$ 815,263	$ 4,398,935	$ 3,493,400	$ (939,206)	$ 781,592
	TOTAL PROPRIETARY FUNDS	1,956,663	8,625,528	7,299,160	(1,448,596)	1,834,435

CITY OF FARMERSVILLE

EXHIBIT A

FY 2022-2023 PROPOSED

	GOVERNMENTAL FUNDS	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
General Fund (Fund 100)		$ 1,180,882	$ 2,834,188	$ 4,526,311	$ 1,488,596	$ 977,355
	Special Revenue Funds					
Fund						
105	Library Donations	$ 2,619	$ 200	$ 200		$ 2,619
107	Court Technology Fund	$ (182)	$ 3,100	$ 6,000		$ (3,082)
108	Court Security Fund	$ 27,603	$ 3,600	$ 750		$ 30,453
109	Police Seized Funds	$ 1,831				$ 1,831
115	Cares Fund(TDEM)	$ 307,153	$ 449,732	$ 756,885		$ -
202	Radio Grant	$ 6,083				$ 6,083
215	LakeHaven MUD	$ 5,000				$ 5,000
230	CC Child Special Revenue	$ 18,069	$ 9,000	$ 8,500		$ 18,569
270	Law Enforcement Training	$ 3,899				$ 3,899
405	JW Spain Grant	$ 47,129				$ 47,129
408	Equipment Replacement	$ 5,322				$ 5,322
409	TIRZ	$ 1,223,322	$ 1,057,018			$ 2,280,340
420	Summit Property Escrow	$ 16,723				$ 16,723
500	Debt Service Fund	$ 288,527	$ 1,114,523	$ 1,090,073		$ 312,977
700	Money Market Account	$ 75,006				$ 75,006
	Capital Projects Funds					
415	2017 Bond Fund	$ 405,060	$ 381,596	$ 786,656		$ -
	TOTAL GOVERNEMENTAL FUNDS	$ 3,614,046	$ 5,852,957	$ 7,175,375	$ 1,488,596	$ 3,780,224

FY 2022-2023 Proposed

	PROPRIETARY FUNDS	PROJECTED BEGINNING FUND BALANCE	REVENUES	EXPENDITURES	INTERFUND TRANSFERS IN (OUT)	PROPOSED ENDING FUND BALANCE
	Enterprise Funds					
700	Water Fund	$ 638,310	$ 2,082,217	$ 1,942,488	$ (139,729)	$ 638,310
705	Wastewater Fund	$ 347,956	$ 1,570,182	$ 1,342,975	$ (252,780)	$ 322,383
720	Refuse Fund	$ 66,577			$ (116,881)	$ (50,304)
715	Electric Fund	$ 781,592	$ 4,448,735	$ 3,509,529	$ (939,206)	$ 781,592
	TOTAL PROPRIETARY FUNDS	1,834,435	8,101,134	6,794,992	(1,448,596)	1,691,981

NOTICE OF PUBLIC HEARING ON TAX INCREASE

A tax rate of $0.712400 per $100 valuation has been proposed by the governing body of City of Farmersville.

PROPOSED TAX RATE	$0.712400 per $100
NO-NEW-REVENUE TAX RATE	$0.658295 per $100
VOTER-APPROVAL TAX RATE	$0.713947 per $100

The no-new-revenue tax rate is the tax rate for the 2022 tax year that will raise the same amount of property tax revenue for City of Farmersville from the same properties in both the 2021 tax year and the 2022 tax year.

The voter-approval rate is the highest tax rate that City of Farmersville may adopt without holding an election to seek voter approval of the rate.

The proposed tax rate is greater than the no-new-revenue tax rate. This means that City of Farmersville is proposing to increase property taxes for the 2022 tax year.

A PUBLIC HEARING ON THE PROPOSED TAX RATE WILL BE HELD ON September 13, 2022 AT 6:00 PM AT Farmersville City Hall Council Chambers, 205 S. Main Street, Farmersville, TX 75442.

The proposed tax rate is not greater than the voter-approval tax rate. As a result, City of Farmersville is not required to hold an election at which voters may accept or reject the proposed tax rate. However, you may express your support for or opposition to the proposed tax rate by contacting the members of the Governing Body of City of Farmersville at their offices or by attending the public hearing mentioned above.

YOUR TAXES OWED UNDER ANY OF THE RATES MENTIONED ABOVE CAN BE CALCULATED AS FOLLOWS:

Property tax amount= (tax rate) x (taxable value of your property)/100

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

AGAINST the proposal:

PRESENT and not voting: Mayor Bryon Wiebold

ABSENT:

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

The following table compares the taxes imposed on the average residence homestead by City of Farmersville last year to the taxes proposed to be imposed on the average residence homestead by City of Farmersville this year.

	2021	2022	Change
Total tax rate (per $100 of value)	$0.712044	$0.712400	increase of 0.000356, or 0.05%
Average homestead taxable value	$190,729	$249,552	increase of 58,823, or 30.84%
Tax on average homestead	$1,358.07	$1,777.81	increase of 419.74, or 30.91%
Total tax levy on all properties	$1,706,069	$2,044,132	increase of 338,063, or 19.82%

For assistance with tax calculations, please contact the tax assessor for City of Farmersville at 972-547-5020 or taxassessor@collincountytx.gov, or visit www.farmersvilletx.com for more information.

Notice about 2022 Tax Rates

Property tax rates in City of Farmersville.

This notice concerns the 2022 property tax rates for City of Farmersville. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

This year's no-new-revenue tax rate	$0.658295/$100
This year's voter-approval tax rate	$0.713947/$100

To see the full calculations, please visit www.farmersvilletx.com for a copy of the Tax Rate Calculation Worksheet.

Unencumbered Fund Balances

The following estimated balances will be left in the taxing unit's accounts at the end of the fiscal year. These balances are not encumbered by corresponding debt obligation.

Type of Fund	Balance
Maintenance & Operations	0
Interest & Sinking	0

Current Year Debt Service

The following amounts are for long-term debts that are secured by property taxes. These amounts will be paid from upcoming property tax revenues *(or additional sales tax revenues, if applicable).*

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
Series 2013	75,000	22,219	0	97,219
Series 2014	135,000	40,588	0	175,588
Series 2015	335,000	111,300	0	446,300

Total required for 2022 debt service	$719,107
- Amount (if any) paid from funds listed in unencumbered funds	$0
- Amount (if any) paid from other resources	$0
- Excess collections last year	$0
= Total to be paid from taxes in 2022	$719,107
+ Amount added in anticipation that the unit will collect only 100.00% of its taxes in 2022	$0
= Total debt levy	$719,107

This notice contains a summary of actual no-new-revenue and voter-approval calculations as certified by Kenneth L. Maun, Tax Assessor-Collector on 08/24/2022 .

Visit Texas.gov/PropertyTaxes to find a link to your local property tax database on which you can easily access information regarding your property taxes, including information about proposed tax rates and scheduled public hearings of each entity that taxes your property.

The 86th Texas Legislature modified the manner in which the voter-approval tax rate is calculated to limit the rate of growth of property taxes in the state.

2022 Tax Rate Calculation Worksheet
Taxing Units Other Than School Districts or Water Districts

Form 50-856

City of Farmersville	972-782-6151
Taxing Unit Name	Phone *(area code and number)*
205 S. Main, Farmersville, TX 75442	www.farmersvilletx.com
Taxing Unit's Address, City, State, ZIP Code	Taxing Unit's Website Address

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

School districts do not use this form, but instead use Comptroller Form 50-859 *Tax Rate Calculation Worksheet, School 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]		$ 325,685,663
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]		$ 0
3.	**Preliminary 2021 adjusted taxable value.** Subtract Line 2 from Line 1.		$ 325,685,663
4.	**2021 total adopted tax rate.**		$ 0.712044 /$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:**	$ 162,816	
	B. **2021 disputed value:**	- $ 56,986	
	C. **2021 undisputed value.** Subtract B from A.[4]		$ 105,830
7.	**2021 Chapter 42 related adjusted values.** Add Line 5C and Line 6C.		$ 105,830

[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.	$ 325,791,493
9.	**2021 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2021.** Enter the 2021 value of property in deannexed territory. [5]	$ 0
10.	**2021 taxable value lost because property first qualified for an exemption in 2022.** If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2022 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2021 market value: $ 527,115 B. **Partial exemptions.** 2022 exemption amount or 2022 percentage exemption times 2021 value: + $ 172,500 C. **Value loss.** Add A and B. [6]	$ 699,615
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.	$ 699,615
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.	$ 86,314,923
14.	**2021 total value.** Subtract Line 12 and Line 13 from Line 8.	$ 238,776,955
15.	**Adjusted 2021 total levy.** Multiply Line 4 by Line 14 and divide by $100.	$ 1,700,196
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]	$ 891
17.	**Adjusted 2021 levy with refunds and TIF adjustment.** Add Lines 15 and 16. [10]	$ 1,701,087
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:** $ 402,339,187 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] - $ 132,486,211 E. **Total 2022 value.** Add A and B, then subtract C and D.	$ 269,852,976

[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] ..... $ 17,083,003	
	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.	$ 17,083,003
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]	$ 0
21.	**2022 total taxable value.** Add Lines 18E and 19C. Subtract Line 20. [17]	$ 286,935,979
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]	$ 0
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 existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2021 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2022. [19]	$ 28,527,975
24.	**Total adjustments to the 2022 taxable value.** Add Lines 22 and 23.	$ 28,527,975
25.	**Adjusted 2022 taxable value.** Subtract Line 24 from Line 21.	$ 258,408,004
26.	**2022 NNR tax rate.** Divide Line 17 by Line 25 and multiply by $100. [20]	$ 0.658295 /$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:

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

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

Line	Voter-Approval Tax Rate Worksheet	Amount/Rate
28.	**2021 M&O tax rate.** Enter the 2021 M&O tax rate.	$ 0.464574 /$100
29.	**2021 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in Line 8 of the *No-New-Revenue Tax Rate Worksheet.*	$ 325,791,493

[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		$ 1,513,542
31.	**Adjusted 2021 levy for calculating NNR M&O rate.**		
	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.	+ $ 591	
	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.	– $ 399,554	
	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	
	D. **2021 M&O levy adjustments.** Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	$ -398,963	
	E. Add Line 30 to 31D.		$ 1,114,579
32.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$ 258,408,004
33.	**2022 NNR M&O rate (unadjusted).** Divide Line 31E by Line 32 and multiply by $100.		$ 0.431325 /$100
34.	**Rate adjustment for state criminal justice mandate.** [23]		
	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	
	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	
	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
35.	**Rate adjustment for indigent health care expenditures.** [24]		
	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	
	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	
	C. Subtract B from A and divide by Line 32 and multiply by $100.	$ 0.000000 /$100	
	D. Enter the rate calculated in C. If not applicable, enter 0.		$ 0 /$100

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

Line	Voter-Approval Tax Rate Worksheet		Amount/Rate
36.	**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.		$ 0.431325 /$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	$ 0	
	B. Divide Line 40A by Line 32 and multiply by $100	$ 0 /$100	
	C. Add Line 40B to Line 39.		$ 0.431325 /$100
41.	**2022 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.		$ 0.446421 /$100
	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.		

[25] Tex. Tax Code § 26.0442
[26] 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 $ 719,107 **B.** Subtract **unencumbered fund amount** used to reduce total debt. − $ 0 **C.** Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none) − $ 0 **D.** Subtract **amount paid** from other resources − $ 0 **E. Adjusted debt.** Subtract B, C and D from A.	$ 719,107
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.	$ 719,107
45.	**2022 anticipated collection rate.** **A.** Enter the 2022 anticipated collection rate certified by the collector.[30] 100.00 % **B.** Enter the 2021 actual collection rate. 101.02 % **C.** Enter the 2020 actual collection rate. 98.98 % **D.** Enter the 2019 actual collection rate. 104.65 % **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]	100.00 %
46.	**2022 debt adjusted for collections.** Divide Line 44 by Line 45E.	$ 719,107
47.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 286,935,979
48.	**2022 debt rate.** Divide Line 46 by Line 47 and multiply by $100.	$ 0.250615 /$100
49.	**2022 voter-approval tax rate.** Add Lines 41 and 48.	$ 0.697036 /$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 /$100

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

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

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

Line	Additional Sales and Use Tax Worksheet	Amount/Rate
51.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2021 or May 2022, enter the Comptroller's estimate of taxable sales for the previous four quarters. [32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2021, enter 0.	$ 0
52.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. [33] **Taxing units that adopted the sales tax in November 2021 or in May 2022.** Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. [34] **- or -** **Taxing units that adopted the sales tax before November 2021.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$ 0
53.	**2022 total taxable value.** Enter the amount from Line 21 of the *No-New-Revenue Tax Rate Worksheet*.	$ 286,935,979
54.	**Sales tax adjustment rate.** Divide Line 52 by Line 53 and multiply by $100.	$ 0 /$100
55.	**2022 NNR tax rate, unadjusted for sales tax.** [35] Enter the rate from Line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet*.	$ 0.658295 /$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.	$ 0.658295 /$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 *Voter-Approval Tax Rate Worksheet*.	$ 0.697036 /$100
58.	**2022 voter-approval tax rate, adjusted for sales tax.** Subtract Line 54 from Line 57.	$ 0.697036 /$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 *No-New-Revenue Tax Rate Worksheet*.	$ 286,935,979
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).	$ 0.697036 /$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.	$ 0.016911 /$100
64.	**2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	$ 0.000000 /$100
65.	**2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$ 0 /$100
66.	**2022 unused increment rate.** Add Lines 63, 64 and 65.	$ 0.016911 /$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).	$ 0.713947 /$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 *Voter-Approval Tax Rate Worksheet*	$ 0.431325 /$100
69.	**2022 total taxable value.** Enter the amount on Line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$ 286,935,979
70.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by Line 69 and multiply by $100.	$ 0.174254 /$100
71.	**2022 debt rate.** Enter the rate from Line 48 of the *Voter-Approval Tax Rate Worksheet.*	$ 0.250615 /$100
72.	**De minimis rate.** Add Lines 68, 70 and 71.	$ 0.856194 /$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 *No-New-Revenue Tax Rate Worksheet.*	$ 0.712044 /$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 *Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet* 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.	$ 0.712044 /$100
76.	**Adjusted 2021 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.*	$ 238,776,955
77.	**Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100.	$ 1,700,196
78.	**Adjusted 2022 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.*	$ 258,408,004
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).	$ 0.713947 /$100

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-new-revenue tax rate. ..... $ 0.658295 /$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: 26

Voter-approval tax rate. ..... $ 0.713947 /$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: 67

De minimis rate. ..... $ 0.856194 /$100
If applicable, enter the 2022 de minimis rate from Line 72.

SECTION 9: Taxing Unit Representative Name and Signature

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

print here ▶ Jayna Dean
Printed Name of Taxing Unit Representative

sign here ▶ Jayna Dean
Taxing Unit Representative

8/10/2022
Date

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