

**City of Euless, Texas**  
**Fiscal Year 2021-2022**  
**Budget Cover Page**  
**July 30, 2021**

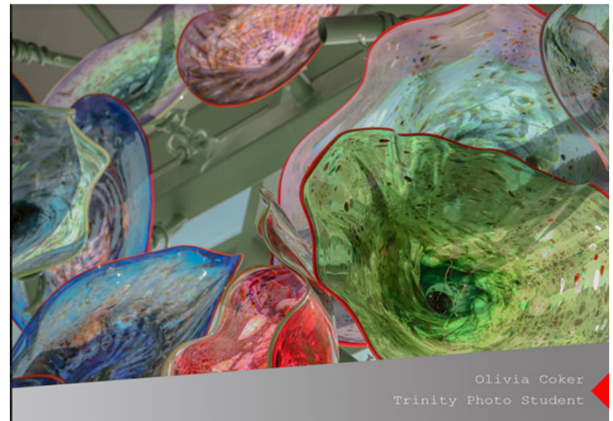
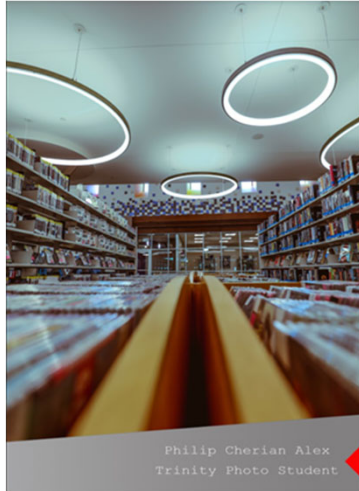
This budget will raise more revenue from property taxes than last year's budget by an amount of \$532,967, which is a 2.47 percent increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$293,021.

**Property Tax Rate Comparison**

	<b>2021-2022</b>	<b>2020-2021</b>
Property Tax Rate:	\$0.475000/100	\$0.462500/100
No-New-Revenue Tax Rate:	\$0.468587/100	\$0.461256/100
No-New-Revenue Maintenance & Operations Tax Rate:	\$0.383839/100	\$0.434186/100
Voter-Approval Tax Rate:	\$0.476825/100	\$0.489330/100
Debt Rate:	\$0.072112/100	\$0.080546/100

Total debt obligation for City of Euless, Texas secured by property taxes:  
\$79,285,067.

# City of Euless



## Preliminary Annual Operating Budget Fiscal Year Ending September 30, 2022

201 N. Ector Drive, Euless, TX 76039

[www.eulessstx.gov](http://www.eulessstx.gov)

# City of Euless

FISCAL YEAR 2021-2022



## Council Members

LINDA MARTIN, MAYOR

Tim Stinneford, Mayor Pro Tem, Place One

Jeremy Tompkins, Place Two

Eddie Price, Place Three

Perry Bynum, Place Four

Harry Zimmer, Place Five

Tika Paudel, Place Six

Loretta Getchell, City Manager

Chris Barker, Deputy City Manager

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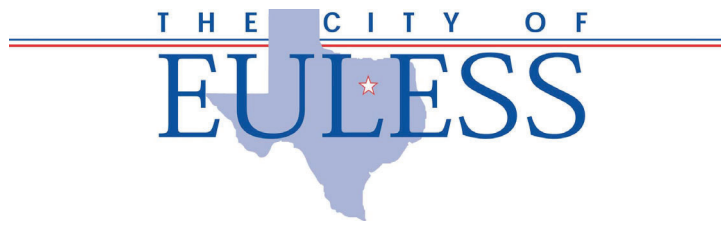
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July 30, 2021

Honorable Mayor Linda Martin

Honorable City Councilmembers:

Tim Stinneford, Place One, Mayor Pro Tem  
Jeremy Tompkins, Place Two  
Eddie Price, Place Three  
Perry Bynum, Place Four  
Harry Zimmer, Place Five  
Tika Paudel, Place Six

## **INTRODUCTION**

As required by the City of Euless' Home Rule Charter, the operating budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022 is submitted for your review.

This budget document includes all required data per the City's Charter and includes additional supplementary information. We hope our citizens find this document easy to navigate.

In accordance with state law, the proposed budget was filed with the municipal clerk on July 16, 2021 and was based on estimated taxable property values since certified values were not received until July 23, 2021. As stated in that document, we have updated the proposed budget based on actual certified taxable property values and adjusted the proposed tax rate accordingly. Both the original and updated versions of the proposed budget will be available on the City's website for citizen review. The table of contents in the proposed budget will reflect any updated pages as "replacement" pages for ease of the reader.

We would like to extend our thanks to all of the department directors and managers along with the finance staff for their outstanding performance in preparing this budget document.

## BUDGET HIGHLIGHTS

In preparing this budget, we strived to restore personnel and operating funds that were cut during the prior year due to the COVID-19 global pandemic. The most significant cuts, excluding personnel, were the annual funding for street maintenance and annual depreciation funding for our City's fleet, equipment, furnishings and fixtures.

Based on increased calls for service, this budget includes additional public safety personnel, including three firefighter/paramedics and three police officers. We believe these positions are necessary in order to maintain appropriate response times for emergency calls for service.

The City has reduced or held the tax rate for 27 consecutive years, reducing from a high of 61.86¢ in 1994 to the current rate of 46.25¢. In order to fund the additional public safety personnel, the proposed tax rate for FY2021-2022 is 47.5¢ per \$100 of assessed valuation. This is an increase of 1.25¢. Based on the average residential home value of \$240,354, an average homeowner will pay \$913.35 in annual property taxes compared to an average annual tax burden of \$884.99 for FY2020-2021, which is an increase of \$28.36 per year or \$2.36 per month. The proposed rate is lower than the voter approval rate, which is 47.6825¢.

Highlights of the proposed budget are detailed below:

- ◆ Personnel has been restored to pre-COVID-19 levels with one exception (an internal auditor position remains frozen). Additionally, three firefighter/paramedics and three police officers are included in the General Fund and a public works field tech has been added to the Water and Wastewater fund.
- ◆ A baseline salary increase of 2% is proposed for the employee pay plan. Additionally, funding has been included to provide a one-time lump sum payment of up to 3% based on performance.
- ◆ Water and wastewater rates remain the same.
- ◆ A 30¢ per thousand gallons rate stabilization rebate remains unchanged for residential water customers up to 15,000 gallons per month.
- ◆ The stormwater drainage rate includes a 25¢ increase per month for residential customers with a proportionate increase for commercial customers.
- ◆ The Water and Wastewater Operating Fund includes transfers to Capital Improvement Programs (CIP) to cash flow infrastructure improvements including water and wastewater line replacements. The annual commitment for line replacement is \$1,075,000.
- ◆ Funding for annual street improvements in the amount of \$1,025,000 was restored in the General Fund baseline budget.
- ◆ Depreciation funding for the majority of the City's vehicles, equipment, furnishings and fixtures has been restored in the baseline budgets at 100% (Texas Star Golf Course remains at 55%).

- ◆ A detail of the recommended supplemental and capital / one-time programs is included in this Proposed Budget, as well as in Tab 2 along with a schedule of vehicle, equipment, furnishings and fixture replacements.

## GENERAL FUND

General Fund revenues are proposed at \$45,381,209 which represents an increase of 10% from the previous year's budget. The increase is primarily due to sales tax collections which are recovering after the COVID-19 pandemic and the estimated increase in property tax revenue from new development, increased values and the proposed tax rate increase. The increase in the tax rate is requested to fund three additional firefighter/paramedics and three additional police officers.

Property valuations as of July 25<sup>th</sup>, included minimum value of property under protest and incomplete properties, provided to the City by the Tarrant Appraisal District totaled \$5,306,690,383 for FY2021-22. This represents an increase of \$142,440,090 or 2.76% from the FY2020-21 tax roll of \$5,164,250,293. The tax rate proposed for FY2021-22 is 47.5¢ per \$100 of assessed valuation, which includes 40.29¢ for maintenance and operations and 7.21¢ for debt service.

FY2020-21 sales tax collections are projected to end the fiscal year up almost 19% from budget due to better than expected collections. Projections for FY2021-22 sales taxes assumes an increase of almost 2% from FY2020-21 year-end estimates.

Other revenue sources including building permits and fines and fees have been held flat or reduced. While building permits have been strong, this revenue source will be vastly reduced when the City reaches buildout. Therefore, we continue to reduce our dependence on this revenue. Municipal court fines and fees have been reduced based on declining case volume and legislative changes that impact collection of fines and fees. Franchise fees are projected to decrease due to legislative changes and current market trends. Jail revenue is expected to increase based on a new interlocal agreement with the City of Bedford for shared jail services. Interest income is expected to remain low due to the Federal Reserve interest rates and uncertain market conditions. Miscellaneous income is projected to remain flat.

General Fund operating expenses, excluding capital programs, are proposed at \$45,354,585 which represents an increase of approximately 10%. This increase is primarily due to the reinstatement of positions to pre-COVID-19 levels and the need for three new firefighter/paramedics and three new police officers. Additionally, funding has been restored for equipment replacement and street maintenance programs.

During the prior year, four police officers were moved to the General Fund from CCPD due to a reduction in sales tax revenue. The FY2021-22 budget moves three positions back to the CCPD Fund and continues to fund the fourth from the General Fund.

Juvenile Case revenue continues to decline; therefore, one-half of the Juvenile Case Manager has been transferred to the General Fund.

A 2% baseline salary increase is budgeted for FY2021-22 as well as funding for a one-time lump sum of up to 3% based on performance.

Contractual rebates have been increased based on expected increases in sales tax collections.

Recommended capital items are detailed in the proposed budget and are funded from excess reserves.

In accordance with the City's fiscal policy, all current expenses will be paid from current revenues. Per this policy, the budgeted General Fund reserve is equal to 60 days working capital. The fund balance summary verifies that the City has complied with this policy. Excess reserves have only been used to fund proposed capital and one-time needs.

## **WATER AND WASTEWATER FUND**

The FY2021-22 budget includes proposed operating revenues of \$27,725,282, which is an increase of 2% over FY2020-21 budgeted revenues. The water and wastewater revenue projections are based on current rates to utility customers at estimated consumption for FY2021-22. A proposed rebate of 30¢ per thousand gallons of water used up to a maximum of 15,000 gallons per month is included for single-family residential customers. The City's Rate Stabilization Fund will provide the resources to cover the cost of the proposed rebate.

Proposed water and wastewater baseline expenses are \$27,715,916, which is an increase of 3% over current year. Positions have been reinstated to pre-COVID-19 levels and a new public works field technician has been added to meet service demands. Additionally, a 2% salary increase is included in baseline as well as funding for a one-time lump sum up to 3% based on performance.

Recommended capital / one-time items are detailed in the proposed budget and funded from excess reserves.

The proposed budget meets the criteria set forth in the City's fiscal policies with reserves calculated at 75 days of working capital.

### Water and Wastewater Debt Reserve Requirements

Water and wastewater revenue bond covenants require the City to maintain sufficient reserves equal to the average annual debt service requirements. This debt reserve is in addition to the working capital reserve required by the City's fiscal policies and is maintained in a separate fund. The reserve level currently exceeds the requirements of the bond covenants therefore excess reserve will be transferred to Water and Wastewater CIP in FY2021-22.



## **EQUIPMENT REPLACEMENT FUND**

The City maintains an equipment replacement program to accumulate funds for the replacement of existing vehicles, equipment, furnishings and fixtures. Funding is provided annually by user departments in order to accumulate funds to cover the expected replacement costs. Additionally, purchases in excess of \$75,000 are supplemented with funding from the car rental fund and the use of tax notes as required.

## **SPECIAL REVENUE FUNDS**

### Hotel/Motel Fund

The Hotel/Motel Fund was established to account for a 7% hotel/motel occupancy tax allowed by the State of Texas. The tax is levied on the rental of a hotel/motel room within the City of Euless. Funds generated by this occupancy tax must be expended for items that qualify in accordance with state law including the promotion of tourism, programs which enhance the arts, historical restoration programs, and convention facilities.

The hotel/motel tax receipts are projected to increase in FY2021-22 from current year collections based on increased travel. Historical preservation, conference center operations, and contractual rebates are included in the budget for FY2021-22.

### Half-Cent Sales Tax Fund – Euless Development Corporation (EDC)

Euless citizens approved an additional  $\frac{1}{2}\phi$  sales tax in 1993 that is restricted for parks, library, and economic development activities. Sales tax revenue projections for FY2021-22 are expected to increase almost 18% from the current year budget. All positions have been reinstated to pre-COVID-19 levels and a 2% increase in baseline salaries is included. Recommended capital / one-time programs, as detailed in Tab 2, include fencing at the Parks at Texas Star (PATS), repainting of aquatic's center slides, and transfers to CIP for miscellaneous parks improvements, PATS Phase VII funds for staff offices and Blessing Branch Park improvements. This budget maintains the required 60 days of working capital for reserves.

### Car Rental Tax Fund

In November 1999, Euless citizens approved a 5% tax to be collected on all short-term motor vehicle rentals within the City limits. In the spring of 2000, the Dallas-Fort Worth International (DFW) Airport opened a consolidated car rental facility within Euless city limits. These funds are divided equally among Euless, Dallas, and Fort Worth per the requirements of a revenue sharing agreement established by the parties in FY1997-98.

The COVID-19 pandemic devastated the travel industry. Revenue from car rentals dropped substantially but is making a gradual recovery. We expect revenues of \$10,915,975 in FY2021-22.

Expenditures from this fund include a transfer to the General Fund equal to one-third of the City's share of the revenue. This transfer helps offset the amount needed from property taxes to support general government operations. Additionally, funds are included for redevelopment projects and facility improvements.

The recommended reserve level of \$2,000,000 has been maintained.

### Juvenile Case Management Fund

With declining municipal court case volume, revenue from the juvenile case fee is projected to decline. Therefore, we have transferred one-half of the Juvenile Case Manager to the General Fund and are using excess reserves for a portion of operations as these funds are restricted for the sole purpose of providing for juvenile case management.

### **CAPITAL IMPROVEMENT FUNDS**

A separate Capital Improvements Program (CIP) has been updated and will be distributed under separate cover. This comprehensive document provides a summary of all funded projects detailing project scope, justification, funding sources, future maintenance and operating costs, and expenses to-date.

Unfunded projects are categorized as Priority A, B, or C. Priority A items are recommended in the upcoming budget year and funding sources have been identified. Priority B items are expected to be presented for funding consideration within a two to five year window. Priority C items have been identified, but will be introduced for funding consideration at some time beyond the five year window. Projects identified as Priority B are considered in multi-year financial planning. This Capital Improvements Plan is fluid and will be reviewed and updated annually based on infrastructure needs within the City.

The FY2021-22 recommended Priority A projects include Bear Creek Elementary Drainage Channel Improvements; annual street improvements; wastewater line replacements at Paula Lane/David Drive/Susan Street/Raider Court and at Midway Park 3<sup>rd</sup> Addition; water line replacement on Huntington Drive; replacement of the 1M Water Well; Blessing Branch Park Improvements; and a roof replacement and preventative maintenance program. Capital funding is also included for expansion of the reclaimed water system, redevelopment projects, and miscellaneous capital improvements.

## **LONG-TERM DEBT**

The City has existing long-term debt issued for the acquisition and construction of major capital facilities, infrastructure, and equipment. Additional debt issuance is being discussed for a private/public partnership. The details of this debt issuance are yet to be determined but would be paid by a public improvement district assessment. A brief explanation of the various debt instruments is provided below:

General Obligation Bonds – issued pursuant to voter authorization for infrastructure and facility projects.

General Obligation Refunding Bonds – issued to refund existing General Obligation Bonds and Certificates of Obligations in order to lower the overall debt service requirements of the City. These bonds do not require voter authorization.

Certificates of Obligation – similar to General Obligation bonded debt in usage, but do not require voter authorization and cannot be used for refunding existing debt.

Water and Wastewater Revenue Bonds – issued to provide funds for certain improvements to the water and wastewater system as well as to refund prior water and wastewater debt issues. These bonds are reported in the Water and Wastewater Fund and will be repaid from revenues of this enterprise operation.

Sales Tax Revenue Bonds – are used to finance library, park, and economic development projects as well as to refund prior sales tax revenue debt issues. Sales tax revenue bonds will be repaid from the half-cent sales tax revenues collected by the Euless Development Corporation.

The City strives to utilize the long-term plan to maintain a stable Interest and Sinking (I&S) tax rate so as not to have undue volatility in the overall tax rate due to capital projects and debt issuance. Additional information relating to the City's currently outstanding debt is included in Tab 3 of this book.

## **CLOSING COMMENTS**

This proposed budget is focused on providing the resources to allow us to continue all current service levels, restoring needed personnel and requesting a 1.25¢ increase in the tax rate for the purpose of hiring 3 additional firefighter/paramedics and 3 additional police officers. These positions are necessary to allow us to continue to respond timely to requests for emergency services.

We believe that this is a fiscally sound budget that meets our City's primary objectives including: maintaining financial integrity; providing public safety and health services to the community; employing high-quality professional personnel; maintaining the City's infrastructure; promoting quality development; providing quality leisure opportunities; and instilling a "sense of community" in residents. We will continue to be diligent in the use of City funds and will remain flexible to adapt to the changing conditions.

We look forward to seeing you at the budget work session.

Respectfully submitted,

A handwritten signature in blue ink that reads "Loretta Getchell". The signature is written in a cursive, flowing style.

Loretta Getchell,  
City Manager

# EXECUTIVE SUMMARY

## GENERAL FUND

<b>FY 2021 Budgeted Resources</b>	\$ 44,768,168	
Less Use of Prior Year Reserves	\$ (3,399,397)	
	<u>\$ (3,399,397)</u>	
<b>FY 2021 Net Operating Revenues</b>		<b>\$ 41,368,771</b>
<b>Proposed Changes in Revenue</b>		
Property Taxes	\$ 1,449,672	
Sales Tax	\$ 2,485,673	
Franchise Fees	\$ (267,526)	
Licenses and Permits	\$ (10,500)	
Fines and Fees	\$ 73,670	
Interest Income	\$ (40,662)	
Transfers	\$ 427,705	
Other Changes	\$ (105,594)	
Subtotal:	<u>\$ (105,594)</u>	<b>\$ 4,012,438</b>
<b>FY 2022 Proposed Operating Revenues</b>		<b>\$ 45,381,209</b>
<b>FY 2021 Budgeted Expenses</b>		
Less Capital / One-Time Expenses	\$ 44,720,044	
	\$ (3,399,397)	
	<u>\$ (3,399,397)</u>	
<b>FY 2021 Net Operating Expenses</b>		<b>\$ 41,320,647</b>
<b>Proposed Changes in Expenses</b>		
Salaries and Benefits	\$ 525,340	
Rebates/Incentives	\$ 78,008	
Professional/Technical	\$ (104,595)	
Utilities and Fees	\$ (94,768)	
Maintenance/Supplies	\$ 153,768	
Equipment Replacement	\$ 1,591,448	
Street Improvements	\$ 1,026,500	
Other Changes	\$ 171,067	
Subtotal:	<u>\$ 171,067</u>	<b>\$ 3,346,768</b>
<b>FY 2022 Proposed Supplemental</b>		<b>\$ 687,170</b>
<b>FY 2022 Proposed Operating Expenses</b>		<b>\$ 45,354,585</b>
<b>Proposed Capital / One-Time Expenses</b>		
Capital / One-Time Carryover	\$ 429,383	
Recommended Capital / One-Time Expenses	\$ 3,994,400	
	<u>\$ 3,994,400</u>	
<b>FY 2022 Proposed Capital / One-Time Expenses</b>		<b>\$ 4,423,783</b>
<b>FY 2022 Proposed Budget</b>		<b>\$ 49,778,368</b>

# EXECUTIVE SUMMARY

## WATER & WASTEWATER

<b>FY 2021 Budgeted Resources</b>	\$ 27,278,459	
Less Use of Prior Year Reserves	\$ (198,944)	
<b>FY 2021 Net Operating Revenues</b>		<b>\$ 27,079,515</b>
<b>Proposed Changes in Revenue</b>		
Water Service	\$ 436,746	
Wastewater Service	\$ (41,097)	
Reclaimed Water Service	\$ 224,921	
Interest Income	\$ (20,000)	
Sanitation/Recycling/Penalties	\$ 45,197	
Subtotal:		<b>\$ 645,767</b>
<b>FY 2022 Proposed Operating Revenues</b>		<b>\$ 27,725,282</b>
<b>FY 2021 Budgeted Expenses</b>		
Less Capital / One-Time Expenses	\$ 27,186,602	
	\$ (198,944)	
<b>FY 2021 Net Operating Expenses</b>		<b>\$ 26,987,658</b>
<b>Proposed Changes in Expenses</b>		
Salaries and Benefits	\$ 88,245	
TRA Payments	\$ 21,525	
Reclaimed Water Purchases	\$ 115,143	
Transfers	\$ 275,280	
G&A/Franchise	\$ 64,576	
Utilities and Fees	\$ (55,000)	
Maintenance	\$ 11,094	
Regulatory Fees	\$ 35,000	
Other Changes	\$ 100,797	
Subtotal:		<b>\$ 656,660</b>
<b>FY 2022 Proposed Supplemental</b>		<b>\$ 71,598</b>
<b>FY 2022 Proposed Operating Expenses</b>		<b>\$ 27,715,916</b>
<b>Proposed Capital / One-Time Expenses</b>		
Capital /One-Time Carryover	\$ 190,044	
Recommended Capital / One-Time Expenses	\$ 1,716,299	
<b>FY 2022 Proposed Capital / One-Time Expenses</b>		<b>\$ 1,906,343</b>
<b>FY 2022 Proposed Budget</b>		<b>\$ 29,622,259</b>



**Fund Balance Summary**  
**Estimated FY2020-21 and Budgeted FY2021-22**  
**General and Internal Service Funds**

	<i>General</i>	<i>Insurance &amp; Benefits</i>	<i>Risk Mgmt. &amp; Workers Comp</i>	<i>Equipment Replacement</i>
<b>Beginning Balance, FY21</b> (per audit, FYE 2020)	<b>\$18,718,506</b>	<b>\$5,680,312</b>	<b>\$2,161,658</b>	<b>\$10,992,819</b>
FY21 Estimated Revenues	<u>43,693,288</u>	<u>7,282,014</u>	<u>1,015,328</u>	<u>4,317,819</u>
Total Available:	62,411,794	12,962,326	3,176,986	15,310,638
FY21 Estimated Expenses	(41,320,647)	(7,253,937)	(1,028,467)	(1,472,500)
Proposed Budget Adjustment	(1,471,759)	0	0	0
Capital / One-Time Expenses	<u>(3,655,014)</u>	<u>0</u>	<u>(170,000)</u>	<u>0</u>
Total Projected Expenses:	<u>(46,447,420)</u>	<u>(7,253,937)</u>	<u>(1,198,467)</u>	<u>(1,472,500)</u>
<b>Estimated Ending Balance FY21</b>	<b>15,964,374</b>	<b>5,708,389</b>	<b>1,978,519</b>	<b>13,838,138</b>
FY22 Budgeted Revenues	<u>45,381,209</u>	<u>7,587,950</u>	<u>1,128,989</u>	<u>5,119,858</u>
Total Available:	61,345,583	13,296,339	3,107,508	18,957,996
FY22 Budgeted Expenses	(45,354,585)	(7,577,950)	(1,128,664)	(4,941,200)
Capital Carryover	(429,383)	0	0	0
Capital / One-Time Expenses	<u>(3,994,400)</u>	<u>(37,925)</u>	<u>(2,261)</u>	<u>0</u>
Total Projected Expenses:	<u>(49,778,368)</u>	<u>(7,615,875)</u>	<u>(1,130,925)</u>	<u>(4,941,200)</u>
<b>Projected Ending Balance, FY22</b>	<b>11,567,215</b>	<b>5,680,464</b>	<b>1,976,583</b>	<b>14,016,796</b>
<b>Less: Designated Reserve</b>	<u>(95,392)</u>	<u>0</u>	<u>0</u>	<u>0</u>
<b>Adjusted Ending Balance</b>	<b>11,471,823</b>	<b>5,680,464</b>	<b>1,976,583</b>	<b>14,016,796</b>

**Recommended Reserve Levels per Fiscal Policy:**

	<u>7,455,548</u>	<u>2,126,956</u>	<u>600,000</u>	<u>14,016,796</u>
Available for Supplemental:	26,624	10,000	325	178,658
Available for Capital / One-Time:	<u>3,989,651</u>	<u>3,543,508</u>	<u>1,376,258</u>	<u>(178,658)</u>
<b>Total Available</b>	<b>4,016,275</b>	<b>3,553,508</b>	<b>1,376,583</b>	<b>0</b>



**Fund Balance Summary**  
**Estimated FY2020-21 and Budgeted FY2021-22**  
**Special Revenue Funds**

	<i>Hotel/ Motel</i>	<i>Juvenile Case</i>	<i>EDC 1/2 Cent Sales Tax</i>	<i>CCPD 1/4 Cent Sales Tax</i>	<i>Car Rental</i>
<b>Beginning Balance, FY21</b> (per audit, FYE 2020)	<b>\$576,436</b>	<b>\$257,636</b>	<b>\$3,596,344</b>	<b>\$1,083,533</b>	<b>\$2,190,267</b>
FY21 Estimated Revenues	<u>528,738</u>	<u>43,440</u>	<u>5,862,737</u>	<u>2,872,624</u>	<u>6,674,908</u>
Total Available:	1,105,174	301,076	9,459,081	3,956,157	8,865,175
FY21 Estimated Expenses	(524,174)	(90,658)	(4,671,893)	(2,122,850)	(5,825,929)
Proposed Budget Adjustment	0	0	(128,869)	0	0
Capital / One-Time Expenses	<u>0</u>	<u>(22,000)</u>	<u>(157,668)</u>	<u>(69,635)</u>	<u>(880,494)</u>
Total Projected Expenses:	<u>(524,174)</u>	<u>(112,658)</u>	<u>(4,958,430)</u>	<u>(2,192,485)</u>	<u>(6,706,423)</u>
<b>Estimated Ending Balance FY21</b>	<b>581,000</b>	<b>188,418</b>	<b>4,500,651</b>	<b>1,763,672</b>	<b>2,158,752</b>
FY22 Budgeted Revenues	<u>583,140</u>	<u>43,522</u>	<u>5,877,968</u>	<u>2,887,027</u>	<u>12,903,494</u>
Total Available:	1,164,140	231,940	10,378,619	4,650,699	15,062,246
FY22 Budgeted Expenses	(579,211)	(57,381)	(4,912,583)	(2,872,456)	(8,829,652)
Capital Carryover	(75,000)	(14,000)	(637,089)	(13,200)	(372,972)
Capital / One-Time Expenses	<u>0</u>	<u>(2,256)</u>	<u>(1,167,715)</u>	<u>(426,035)</u>	<u>(1,110,000)</u>
Total Projected Expenses:	<u>(654,211)</u>	<u>(73,637)</u>	<u>(6,717,387)</u>	<u>(3,311,691)</u>	<u>(10,312,624)</u>
<b>Projected Ending Balance, FY22</b>	<b>509,929</b>	<b>158,303</b>	<b>3,661,232</b>	<b>1,339,008</b>	<b>4,749,622</b>
<b>Less: Designated Reserve</b>	<b><u>(66,937)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Adjusted Ending Balance</b>	<b>442,992</b>	<b>158,303</b>	<b>3,661,232</b>	<b>1,339,008</b>	<b>4,749,622</b>

**Recommended Reserve Levels per Fiscal Policy:**

	<u>95,213</u>	<u>9,432</u>	<u>807,548</u>	<u>472,185</u>	<u>2,000,000</u>
Available for Supplemental:	<b>3,929</b>	<b>(13,859)</b>	<b>965,385</b>	<b>14,571</b>	<b>4,073,842</b>
Available for Capital / One-Time:	<u>343,850</u>	<u>162,730</u>	<u>1,888,299</u>	<u>852,252</u>	<u>(1,324,220)</u>
<b>Total Available</b>	<b>347,779</b>	<b>148,871</b>	<b>2,853,684</b>	<b>866,823</b>	<b>2,749,622</b>

**Fund Balance Summary**  
**Estimated FY2020-21 and Budgeted FY2021-22**  
**Special Revenue Funds (continued)**

	<i>Police Drug</i>	<i>Grant</i>	<i>Police Seized Assets</i>	<i>Glade Parks PID #1</i>	<i>Glade Parks TIRZ</i>	<i>Cable PEG Fee</i>	<i>Midtown PID</i>	<i>Midtown TIRZ</i>
<b>Beginning Balance, FY21</b> (per audit, FYE 2020)	<b>\$532,334</b>	<b>\$411</b>	<b>\$254,658</b>	<b>\$750,000</b>	<b>\$1,854,354</b>	<b>\$608,662</b>	<b>\$124,550</b>	<b>\$127,023</b>
FY21 Estimated Revenues	115,081	5,412,344	100	0	1,818,785	90,838	1,109,856	399,989
Total Available:	647,415	5,412,755	254,758	750,000	3,673,139	699,500	1,234,406	527,012
FY21 Estimated Expenses	(500)	(64,061)	(34,104)	0	(1,138,167)	(110,000)	(1,009,747)	(100,009)
Proposed Budget Adjustment	(20,000)	0	0	0	0	0	0	0
Capital / One-Time Expenses	(39,349)	0	0	0	0	0	0	0
Total Projected Expenses:	<u>(59,849)</u>	<u>(64,061)</u>	<u>(34,104)</u>	<u>0</u>	<u>(1,138,167)</u>	<u>(110,000)</u>	<u>(1,009,747)</u>	<u>(100,009)</u>
<b>Estimated Ending Balance FY21</b>	<b>587,566</b>	<b>5,348,694</b>	<b>220,654</b>	<b>750,000</b>	<b>2,534,972</b>	<b>589,500</b>	<b>224,659</b>	<b>427,003</b>
FY22 Budgeted Revenues	20,500	5,255,951	100	0	1,867,021	91,000	803,338	697,981
Total Available:	608,066	10,604,645	220,754	750,000	4,401,993	680,500	1,027,997	1,124,984
FY22 Budgeted Expenses	(20,500)	(58,978)	(34,104)	0	(1,136,374)	(90,600)	(803,338)	(303,691)
Capital Carryover	(139,403)	0	0	0	0	0	0	0
Capital / One-Time Expenses	0	(9,405,087)	0	0	0	0	0	0
Total Projected Expenses:	<u>(159,903)</u>	<u>(9,464,065)</u>	<u>(34,104)</u>	<u>0</u>	<u>(1,136,374)</u>	<u>(90,600)</u>	<u>(803,338)</u>	<u>(303,691)</u>
<b>Projected Ending Balance, FY22</b>	<b>448,163</b>	<b>1,140,580</b>	<b>186,650</b>	<b>750,000</b>	<b>3,265,619</b>	<b>589,900</b>	<b>224,659</b>	<b>821,293</b>
Less: Designated Reserve	0	0	0	(750,000)	0	0	0	0
<b>Adjusted Ending Balance</b>	<b>448,163</b>	<b>1,140,580</b>	<b>186,650</b>	<b>0</b>	<b>3,265,619</b>	<b>589,900</b>	<b>224,659</b>	<b>821,293</b>

*Recommended Reserve Levels per Fiscal Policy:*

	0	0	0	0	0	0	0	0
Available for Supplemental:	0	5,196,973	(34,004)	0	730,647	400	0	394,290
Available for Capital / One-Time:	448,163	(4,056,393)	220,654	0	2,534,972	589,500	224,659	427,003
<b>Total Available</b>	<b>448,163</b>	<b>1,140,580</b>	<b>186,650</b>	<b>0</b>	<b>3,265,619</b>	<b>589,900</b>	<b>224,659</b>	<b>821,293</b>

**Fund Balance Summary**  
**Estimated FY2020-21 and Budgeted FY2021-22**  
**Enterprise Funds**

	<i>Water &amp; Wastewater</i>	<i>Service Center</i>	<i>Drainage Utility System</i>	<i>Recreation Classes</i>	<i>Arbor Daze</i>	<i>Texas Star Golf</i>	<i>Parks at Texas Star</i>
<b>Beginning Balance, FY21</b> (per audit, FYE 2020)	<b>\$9,267,938</b>	<b>\$598,186</b>	<b>\$348,304</b>	<b>\$144,022</b>	<b>\$54,293</b>	<b>\$37,519</b>	<b>\$366,860</b>
FY21 Estimated Revenues	<u>27,079,515</u>	<u>1,212,265</u>	<u>840,636</u>	<u>787,027</u>	<u>18</u>	<u>4,629,475</u>	<u>885,000</u>
Total Available:	36,347,453	1,810,451	1,188,940	931,049	54,311	4,666,994	1,251,860
FY21 Estimated Expenses	(26,987,658)	(1,212,265)	(834,563)	(697,935)	0	(4,606,455)	(725,564)
Capital / One-Time Expenses	<u>(8,900)</u>	<u>(27,500)</u>	<u>(100,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(26,996,558)</u>	<u>(1,239,765)</u>	<u>(934,563)</u>	<u>(697,935)</u>	<u>0</u>	<u>(4,606,455)</u>	<u>(725,564)</u>
<b>Estimated Ending Balance FY21</b>	<b>9,350,895</b>	<b>570,686</b>	<b>254,377</b>	<b>233,114</b>	<b>54,311</b>	<b>60,539</b>	<b>526,296</b>
FY22 Budgeted Revenues	<u>27,725,282</u>	<u>1,215,711</u>	<u>923,966</u>	<u>783,027</u>	<u>25,689</u>	<u>5,463,868</u>	<u>1,062,030</u>
Total Available:	37,076,177	1,786,397	1,178,343	1,016,141	80,000	5,524,407	1,588,326
FY22 Budgeted Expenses	(27,715,916)	(1,214,657)	(865,556)	(715,036)	(80,000)	(4,515,970)	(968,804)
Capital Carryover	(190,044)	0	0	0	0	0	0
Capital/ One-Time Expenses	<u>(1,716,299)</u>	<u>(12,291)</u>	<u>(65,121)</u>	<u>0</u>	<u>0</u>	<u>(25,373)</u>	<u>(262,995)</u>
Total Projected Expenses:	<u>(29,622,259)</u>	<u>(1,226,948)</u>	<u>(930,677)</u>	<u>(715,036)</u>	<u>(80,000)</u>	<u>(4,541,343)</u>	<u>(1,231,799)</u>
<b>Projected Ending Balance, FY22</b>	<b>7,453,918</b>	<b>559,449</b>	<b>247,666</b>	<b>301,105</b>	<b>0</b>	<b>983,064</b>	<b>356,527</b>
<b>Less: Designated Reserve</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Adjusted Ending Balance</b>	<b>7,453,918</b>	<b>559,449</b>	<b>247,666</b>	<b>301,105</b>	<b>0</b>	<b>983,064</b>	<b>356,527</b>

**Recommended Reserve Levels per Fiscal Policy:**

	<u>5,695,051</u>	<u>0</u>	<u>177,854</u>	<u>146,925</u>	<u>0</u>	<u>927,939</u>	<u>199,069</u>
Available for Supplemental:	9,366	1,054	58,410	67,991	(54,311)	947,898	93,226
Available for Capital / One-Time:	<u>1,749,501</u>	<u>558,395</u>	<u>11,402</u>	<u>86,189</u>	<u>54,311</u>	<u>(892,773)</u>	<u>64,232</u>
<b>Total Available</b>	<b>1,758,867</b>	<b>559,449</b>	<b>69,812</b>	<b>154,180</b>	<b>0</b>	<b>55,125</b>	<b>157,458</b>

**Fund Balance Summary**  
**Estimated FY2020-21 and Budgeted FY2021-22**  
**Debt Service Funds**

	<i>G.O. Debt Service</i>	<i>Stars Center Debt</i>	<i>EDC 1/2 Cent Sales Tax Debt</i>	<i>Water &amp; Wastewater Debt</i>	<i>Texas Star Golf Course Debt</i>
<b>Beginning Balance, FY21</b> (per audit, FYE 2020)	<b>\$2,541,505</b>	<b>\$134,794</b>	<b>\$10,834</b>	<b>\$598,237</b>	<b>\$57,270</b>
FY21 Estimated Revenues	<u>8,139,898</u>	<u>712,896</u>	<u>394,605</u>	<u>1,220,326</u>	<u>594,125</u>
Total Available:	10,681,403	847,690	405,439	1,818,563	651,395
FY21 Estimated Expenses	(6,070,834)	(712,896)	(394,605)	(1,219,826)	(594,566)
Proposed Budget Adjustment	<u>(1,695,000)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(7,765,834)</u>	<u>(712,896)</u>	<u>(394,605)</u>	<u>(1,219,826)</u>	<u>(594,566)</u>
<b>Estimated Ending Balance FY21</b>	<b>2,915,569</b>	<b>134,794</b>	<b>10,834</b>	<b>598,737</b>	<b>56,829</b>
FY22 Budgeted Revenues	<u>5,778,690</u>	<u>710,470</u>	<u>402,125</u>	<u>1,212,183</u>	<u>591,715</u>
FY22 Budgeted Revenues	8,694,259	845,264	412,959	1,810,920	648,544
FY22 Budgeted Expenses	(5,834,998)	(710,470)	(402,125)	(1,212,183)	(591,715)
Capital / One-Time Expenses	<u>(999,725)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total Projected Expenses:	<u>(6,834,723)</u>	<u>(710,470)</u>	<u>(402,125)</u>	<u>(1,212,183)</u>	<u>(591,715)</u>
<b>Projected Ending Balance, FY22</b>	<b>1,859,536</b>	<b>134,794</b>	<b>10,834</b>	<b>598,737</b>	<b>56,829</b>
<b>Less: Designated Reserve</b>	<b><u>(518,154)</u></b>	<b><u>(41,250)</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
<b>Adjusted Ending Balance</b>	<b>1,341,382</b>	<b>93,544</b>	<b>10,834</b>	<b>598,737</b>	<b>56,829</b>

*Recommended Reserve Levels per Fiscal Policy:*

	<u>328,944</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	(56,308)	0	0	0	0
Available for Capital / One-Time:	<u>1,068,746</u>	<u>93,544</u>	<u>10,834</u>	<u>598,737</u>	<u>56,829</u>
<b>Total Available</b>	<b>1,012,438</b>	<b>93,544</b>	<b>10,834</b>	<b>598,737</b>	<b>56,829</b>

**Fund Balance Summary**  
**Estimated FY2020-21 and Budgeted FY2021-22**  
**Reserve Funds**

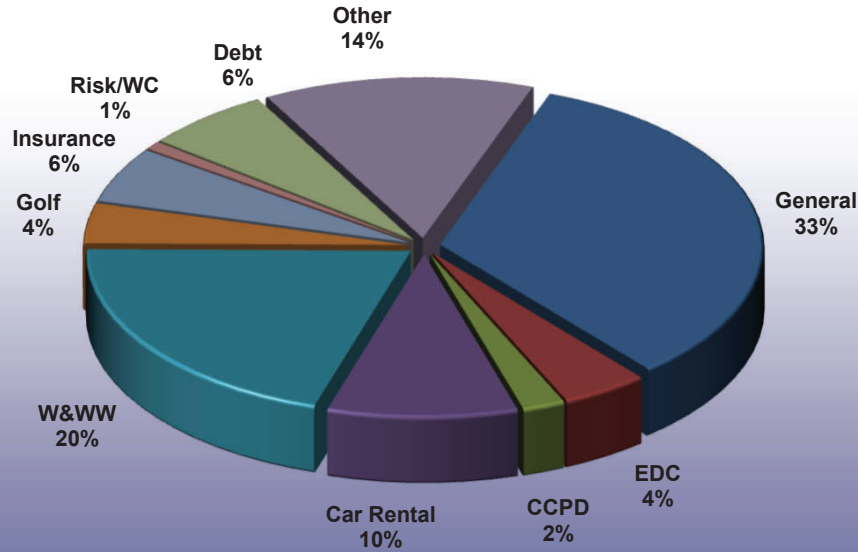
	<i>General Emergency / Contingency Reserves</i>	<i>EDC 1/2 Cent Sales Tax Debt Reserve</i>	<i>Midtown Bond Reserve</i>	<i>Water &amp; Wastewater Debt &amp; Emergency Reserve</i>	<i>Water &amp; Wastewater Rate Stabilization Reserve</i>	<i>Texas Star Sports Complex Reserve</i>	<i>Texas Star Golf Course Reserve</i>
<b>Beginning Balance, FY21</b> (per audit, FYE 2020)	<b>1,500,000</b>	<b>\$391,500</b>	<b>\$999,725</b>	<b>\$1,327,464</b>	<b>\$3,405,384</b>	<b>\$266,776</b>	<b>\$652,584</b>
FY21 Estimated Revenues	<u>0</u>	<u>9,625</u>	<u>0</u>	<u>0</u>	<u>1,138,982</u>	<u>15,120</u>	<u>50,300</u>
Total Available:	1,500,000	401,125	999,725	1,327,464	4,544,366	281,896	702,884
FY21 Estimated Expenses	0	0	0	0	(262,742)	0	(50,000)
Total Projected Expenses:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(262,742)</u>	<u>0</u>	<u>(50,000)</u>
<b>Estimated Ending Balance FY21</b>	<b>1,500,000</b>	<b>401,125</b>	<b>999,725</b>	<b>1,327,464</b>	<b>4,281,624</b>	<b>281,896</b>	<b>652,884</b>
FY22 Budgeted Revenues	<u>0</u>	<u>0</u>	<u>999,725</u>	<u>0</u>	<u>20,000</u>	<u>16,000</u>	<u>52,500</u>
FY22 Budgeted Revenues	1,500,000	401,125	1,999,450	1,327,464	4,301,624	297,896	705,384
FY22 Budgeted Expenses	0	0	(999,725)	0	(287,523)	0	(100,000)
Capital / One-Time Expenses	<u>0</u>	<u>0</u>	<u>0</u>	<u>(76,914)</u>	<u>0</u>	<u>0</u>	<u>(60,000)</u>
Total Projected Expenses:	<u>0</u>	<u>0</u>	<u>(999,725)</u>	<u>(76,914)</u>	<u>(287,523)</u>	<u>0</u>	<u>(160,000)</u>
<b>Projected Ending Balance, FY22</b>	<b>1,500,000</b>	<b>401,125</b>	<b>999,725</b>	<b>1,250,550</b>	<b>4,014,101</b>	<b>297,896</b>	<b>545,384</b>
<b>Less: Designated Reserve</b>	<b>(1,500,000)</b>	<b>(401,125)</b>	<b>(999,725)</b>	<b>(1,250,550)</b>	<b>0</b>	<b>0</b>	<b>(523,733)</b>
<b>Adjusted Ending Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,014,101</b>	<b>297,896</b>	<b>21,651</b>

*Recommended Reserve Levels per Fiscal Policy:*

	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Available for Supplemental:	0	0	0	0	(267,523)	16,000	(47,500)
Available for Capital / One-Time:	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,281,624</u>	<u>281,896</u>	<u>69,151</u>
<b>Total Available</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,014,101</b>	<b>297,896</b>	<b>21,651</b>

# Where Does The Money Come From?

**FY2021-2022**



**Budgeted FY2020-2021**

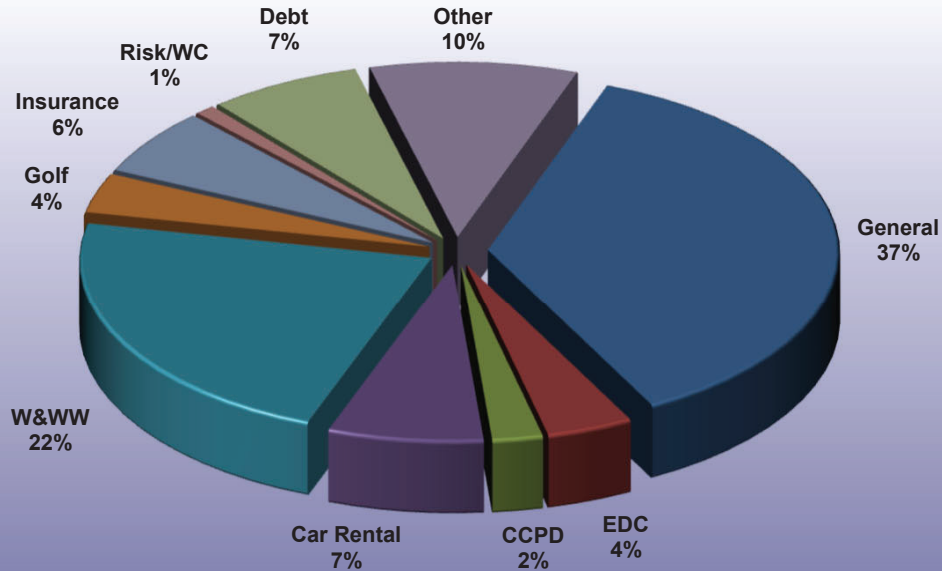
**Proposed FY2021-2022**

	Budgeted FY2020-2021		Proposed FY2021-2022	
	Revenue	Use of Reserves	Revenue	Use of Reserves
General	\$ 41,368,771	\$ 3,399,397	\$ 45,381,209	\$ 4,423,783
Hotel/Motel	\$ 532,338	\$ -	\$ 583,140	\$ 75,000
Juvenile Case	\$ 54,000	\$ 72,658	\$ 43,522	\$ 16,256
EDC ½¢ Sales Tax	\$ 4,985,335	\$ 794,757	\$ 5,877,968	\$ 1,804,804
CCPD ¼¢ Sales Tax	\$ 2,161,768	\$ 82,835	\$ 2,887,027	\$ 439,235
Police Seized Assets Fund	\$ 1,000	\$ 33,104	\$ 100	\$ 34,004
Police Drug Fund	\$ 2,050	\$ 178,662	\$ 20,500	\$ 139,403
Grant Fund	\$ 64,061	\$ -	\$ 5,255,951	\$ 5,196,973
Car Rental	\$ 7,395,408	\$ 1,253,466	\$ 12,903,494	\$ 1,482,972
Glade Parks TIRZ	\$ 1,832,232	\$ -	\$ 1,867,021	\$ -
Cable PEG Fund	\$ 110,000	\$ -	\$ 91,000	\$ -
Midtown PID	\$ 1,109,756	\$ -	\$ 803,338	\$ -
Midtown TIRZ	\$ 399,989	\$ -	\$ 697,981	\$ -
Water & Wastewater	\$ 27,079,515	\$ 198,944	\$ 27,725,282	\$ 1,906,343
Service Center	\$ 1,212,265	\$ 27,500	\$ 1,215,711	\$ 12,291
Drainage Utility	\$ 837,200	\$ 100,000	\$ 923,966	\$ 65,121
Recreation Classes	\$ 787,027	\$ -	\$ 783,027	\$ -
Arbor Daze	\$ 25,583	\$ 54,417	\$ 25,689	\$ 54,311
Texas Star Golf Course (TSGC)	\$ 4,629,475	\$ -	\$ 5,463,868	\$ 25,373
Parks at Texas Star (PATS)	\$ 885,000	\$ -	\$ 1,062,030	\$ 262,995
Equip. Replacement	\$ 4,222,819	\$ -	\$ 5,119,858	\$ -
Insurance	\$ 7,282,014	\$ -	\$ 7,587,950	\$ 37,925
Risk/WC	\$ 1,045,308	\$ 170,000	\$ 1,128,989	\$ 2,261
General Obligation Debt	\$ 6,000,969	\$ 69,865	\$ 5,778,690	\$ 999,725
Star Center Debt	\$ 715,896	\$ -	\$ 710,470	\$ -
EDC Debt	\$ 394,605	\$ -	\$ 402,125	\$ -
Water & Wastewater Debt	\$ 1,220,326	\$ -	\$ 1,212,183	\$ -
TSGC Debt	\$ 594,125	\$ 441	\$ 591,715	\$ -
<b>TOTAL</b>	<b>\$ 116,948,835</b>	<b>\$ 6,436,046</b>	<b>\$ 136,143,804</b>	<b>\$ 16,978,775</b>

Schedule includes operating and debt funds and excludes CIP and reserve funds.

# Where Does The Money Go?

**FY2021-2022**



**Budgeted FY2020-2021**

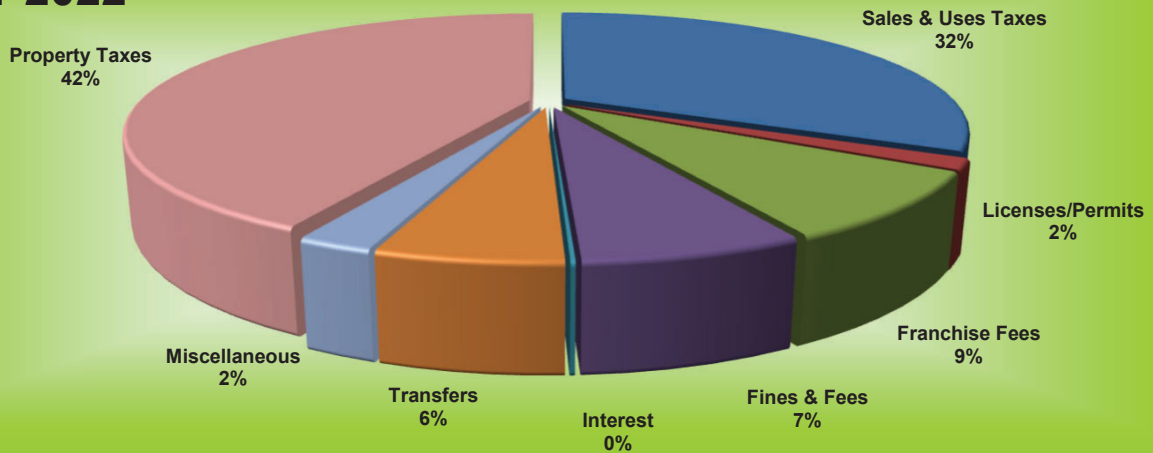
**Proposed FY2021-2022**

Fund	Budgeted FY2020-2021		Proposed FY2021-2022	
	Operating Expenses	Capital / One-Time	Operating Expenses	Capital / One-Time
General	\$ 41,320,647	\$ 3,399,397	\$ 45,354,585	\$ 4,423,783
Hotel/Motel	\$ 524,174	\$ -	\$ 579,211	\$ 75,000
Juvenile Case	\$ 90,658	\$ 36,000	\$ 57,381	\$ 16,256
EDC 1/2¢ Sales Tax	\$ 4,671,893	\$ 794,757	\$ 4,912,583	\$ 1,804,804
CCPD 1/4¢ Sales Tax	\$ 2,122,850	\$ 82,835	\$ 2,872,456	\$ 439,235
Police Seized Assets Fund	\$ 34,104	\$ -	\$ 34,104	\$ -
Police Drug Fund	\$ 500	\$ 178,662	\$ 20,500	\$ 139,403
Grant Fund	\$ 64,061	\$ -	\$ 58,978	\$ 9,405,087
Car Rental	\$ 5,825,929	\$ 1,253,466	\$ 8,829,652	\$ 1,482,972
Glade Parks TIRZ	\$ 1,138,167	\$ -	\$ 1,136,374	\$ -
Cable PEG Fund	\$ 110,000	\$ -	\$ 90,600	\$ -
Midtown PID	\$ 1,009,747	\$ -	\$ 803,338	\$ -
Midtown TIRZ	\$ 100,009	\$ -	\$ 303,691	\$ -
Water & Wastewater	\$ 26,987,658	\$ 198,944	\$ 27,715,916	\$ 1,906,343
Service Center	\$ 1,212,265	\$ 27,500	\$ 1,214,657	\$ 12,291
Drainage Utility	\$ 834,563	\$ 100,000	\$ 865,556	\$ 65,121
Recreation Classes	\$ 697,935	\$ -	\$ 715,036	\$ -
Arbor Daze	\$ 80,000	\$ -	\$ 80,000	\$ -
Texas Star Golf Course (TSGC)	\$ 4,606,455	\$ -	\$ 4,515,970	\$ 25,373
Parks at Texas Star (PATS)	\$ 725,564	\$ -	\$ 968,804	\$ 262,995
Equip. Replacement	\$ 1,472,500	\$ -	\$ 4,941,200	\$ -
Insurance	\$ 7,253,937	\$ -	\$ 7,577,950	\$ 37,925
Risk/WC	\$ 1,028,467	\$ 170,000	\$ 1,128,664	\$ 2,261
General Obligation Debt	\$ 6,070,834	\$ -	\$ 5,834,998	\$ 999,725
Star Center Debt	\$ 712,896	\$ -	\$ 710,470	\$ -
EDC Debt	\$ 394,605	\$ -	\$ 402,125	\$ -
Water & Wastewater Debt	\$ 1,219,826	\$ -	\$ 1,212,183	\$ -
TSGC Debt	\$ 594,566	\$ -	\$ 591,715	\$ -
<b>TOTAL</b>	<b>\$ 110,904,810</b>	<b>\$ 6,241,561</b>	<b>\$ 123,528,697</b>	<b>\$ 21,098,574</b>

Schedule includes operating and debt funds and excludes CIP and reserve funds.

# General Fund Revenues

**FY2021-2022**



General Fund Revenues	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	FY21 Budget to FY22 Proposed % Diff.
Property Taxes	\$ 17,063,479	\$ 17,712,859	\$ 18,112,859	\$ 19,162,531	\$ 1,449,672	8%
Prior Year Property Taxes	\$ 8,419	\$ 15,000	\$ 40,000	\$ 15,000	\$ -	0%
Penalties & Interest	\$ 77,331	\$ 60,000	\$ 80,000	\$ 71,400	\$ 11,400	19%
Sales Tax	\$ 10,692,982	\$ 9,476,172	\$ 11,264,563	\$ 11,530,175	\$ 2,054,003	22%
Additional Sales Tax	\$ 2,760,657	\$ 2,450,873	\$ 2,893,078	\$ 2,882,543	\$ 431,670	18%
Mixed Drink Tax	\$ 146,188	\$ 130,000	\$ 140,000	\$ 133,000	\$ 3,000	2%
Electric Franchise	\$ 1,642,654	\$ 1,720,000	\$ 1,580,000	\$ 1,584,507	\$ (135,493)	(8%)
Gas Franchise	\$ 343,734	\$ 400,000	\$ 394,450	\$ 363,180	\$ (36,820)	(9%)
Telephone Franchise	\$ 156,923	\$ 50,000	\$ 158,000	\$ 108,521	\$ 58,521	117%
Sanitation Service	\$ 280,514	\$ 280,000	\$ 295,500	\$ 316,312	\$ 36,312	13%
Recycling Franchise Fee	\$ 23,203	\$ 22,750	\$ 24,750	\$ 25,416	\$ 2,666	12%
Cable Franchise Fee	\$ 318,144	\$ 425,000	\$ 250,000	\$ 200,000	\$ (225,000)	(53%)
W&WW Franchise Tax	\$ 1,369,262	\$ 1,353,976	\$ 1,353,976	\$ 1,386,264	\$ 32,288	2%
Other Permits	\$ 26,826	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
Health Permits	\$ 86,950	\$ 80,000	\$ 90,000	\$ 80,000	\$ -	0%
Fire Permits	\$ 79,647	\$ 90,000	\$ 80,000	\$ 80,000	\$ (10,000)	(11%)
Contractor Regulatory License	\$ 60,100	\$ 60,000	\$ 60,000	\$ 60,000	\$ -	0%
Minimum Housing	\$ 68,041	\$ 65,000	\$ 107,000	\$ 65,000	\$ -	0%
Misc. Permits and Fees	\$ 45,734	\$ 40,800	\$ 47,200	\$ 40,300	\$ (500)	(1%)
Building Permits	\$ 1,330,340	\$ 300,000	\$ 758,000	\$ 300,000	\$ -	0%
Aquatics	\$ 3,045	\$ 308,145	\$ 308,145	\$ 243,000	\$ (65,145)	(21%)
Auto Theft Task Force Grant	\$ 90,039	\$ 95,000	\$ 95,000	\$ 95,000	\$ -	0%
School Resource Officers	\$ 271,573	\$ 331,350	\$ 331,350	\$ 331,350	\$ -	0%
Municipal Court	\$ 1,787,254	\$ 1,536,600	\$ 1,384,962	\$ 1,342,100	\$ (194,500)	(13%)
Library Fees	\$ 7,079	\$ 16,010	\$ 13,010	\$ 13,000	\$ (3,010)	(19%)
Ambulance Fees	\$ 860,058	\$ 900,000	\$ 615,943	\$ 738,000	\$ (162,000)	(18%)
Alarm Revenue	\$ 107,172	\$ 120,000	\$ 88,000	\$ 88,325	\$ (31,675)	(26%)
Jail Revenue	\$ 160,053	\$ 200,000	\$ 160,000	\$ 730,000	\$ 530,000	265%
Interest Income	\$ 263,648	\$ 112,500	\$ 65,500	\$ 71,838	\$ (40,662)	(36%)
Miscellaneous	\$ 616,805	\$ 205,028	\$ 90,294	\$ 92,712	\$ (112,316)	(55%)
Tower Lease	\$ 539,800	\$ 552,882	\$ 552,882	\$ 545,204	\$ (7,678)	(1%)
Betterment/Contributions	\$ 16,596	\$ 15,000	\$ 15,000	\$ 15,000	\$ -	0%
Transfers	\$ 3,041,682	\$ 2,213,826	\$ 2,213,826	\$ 2,641,531	\$ 427,705	19%
<b>TOTAL REVENUES</b>	<b>\$ 44,345,932</b>	<b>\$ 41,368,771</b>	<b>\$ 43,693,288</b>	<b>\$ 45,381,209</b>	<b>\$ 4,012,438</b>	<b>10%</b>
Use of Reserves	\$ -	\$ 3,399,397	\$ 2,754,132	\$ 4,423,783	\$ 1,024,386	30%
<b>TOTAL RESOURCES</b>	<b>\$ 44,345,932</b>	<b>\$ 44,768,168</b>	<b>\$ 46,447,420</b>	<b>\$ 49,804,992</b>	<b>\$ 5,036,824</b>	<b>11%</b>



<b>TAX RATE SCENARIOS</b>				
<b>As Computed from July 2021 Certified Tax Roll</b>				
	Fiscal Year 2020-21	Fiscal Year 2021-22		
		Revenue at No-New-Revenue Rate	Revenue at <b>Proposed Rate</b>	Revenue at Voter-Approval Rate~
<i>Total Tax Rate</i>	0.462500	0.468587	<b>0.475000</b>	0.476825
<i>Debt Tax Rate</i>	0.080546	0.072112	<b>0.072112</b>	0.072112
<i>M &amp; O Tax Rate</i>	0.381954	0.396475	<b>0.402888</b>	0.404713
<i>Est. Assessed Valuation (a)</i>	\$5,164,250,293	\$5,306,690,383	<b>\$5,306,690,383</b>	\$5,306,690,383
<i>Adj. Net Taxable Value Assessed (b)</i>	\$4,565,141,454	\$4,650,258,604	<b>\$4,650,258,604</b>	\$4,650,258,604
<i>Est. TIF Increment Value (c)</i>	198,797,189	219,683,772	<b>219,683,772</b>	219,683,772
<i>Total Debt</i>	\$5,812,833	\$5,834,998	<b>\$5,834,998</b>	\$5,834,998
<i>Debt Paid by other Sources</i>	(\$2,135,805)	(\$2,133,612)	<b>(\$2,133,612)</b>	(\$2,133,612)
<i>Taxable Debt Service</i>	\$3,677,028	\$3,701,386	<b>\$3,701,386</b>	\$3,701,386
<i>Debt Revenue</i>	\$3,677,039	\$3,353,394	<b>\$3,353,394</b>	\$3,353,394
<i>Ceiling Revenues</i>	\$212,849	\$203,000	<b>\$200,259</b>	\$199,493
<i>Prior Year Debt Revenue</i>	\$3,712,958	\$3,677,039	<b>\$3,677,039</b>	\$3,677,039
<b>Increase (Decrease) in Debt Revenue</b>	\$176,929	(\$120,644)	<b>(\$123,385)</b>	(\$124,152)
<i>M&amp;O Revenue - General Fund</i>	\$16,703,518	\$17,737,624	<b>\$18,043,687</b>	\$18,130,786
<i>Ceiling Revenues</i>	\$1,009,341	\$1,116,103	<b>\$1,118,844</b>	\$1,119,610
<i>Total General Fund Tax Revenue</i>	\$17,712,859	\$18,853,727	<b>\$19,162,531</b>	\$19,250,396
<i>Prior Year M&amp;O Revenue</i>	\$17,108,713	\$17,712,859	<b>\$17,712,859</b>	\$17,712,859
<b>Increase (Decrease) in M&amp;O Revenue</b>	\$604,146	\$1,140,868	<b>\$1,449,672</b>	\$1,537,537
<b>Total Increase in Tax Revenue</b>	\$781,075	\$1,020,223	<b>\$1,326,287</b>	\$1,413,385

NOTES:

(a) Assessed Valuation is the estimated Net Taxable Value from T.A.D. plus minimum value of ARB and estimate of incomplete property.

(b) Adj. Net Taxable Value Assessed = Assessed Value less estimated TIF increment \$219,683,772 and authorized ceiling estimate \$436,748,007.

(c) TIF = Tax Increment Finance zone increment value increase contracted at 75% (\$292,911,696 @ 75% = \$219,683,772).

Note: Under these circumstances each penny of tax equals approximately \$455,725 (\$4,650,258,604\*.01\*.98/100 = \$455,725).

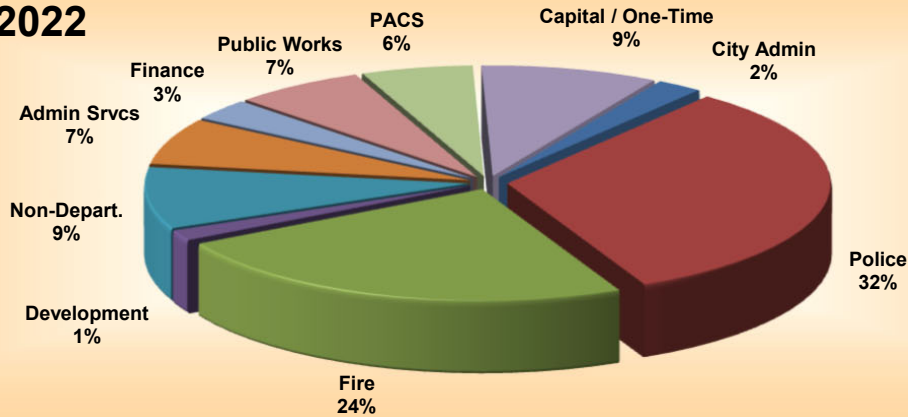
M&O Revenues are at a collection rate of approximately 98%. Debt Revenues are at 100% collections.

M&O = Maintenance and Operations

~ Voter Approval Rate of \$0.476825 = Voter Approval Rate of \$0.469532 plus Unused Increment Rate of \$0.007293 per 2021 Tax Rate Calculation Worksheet Texas Comptroller of Public Accounts.

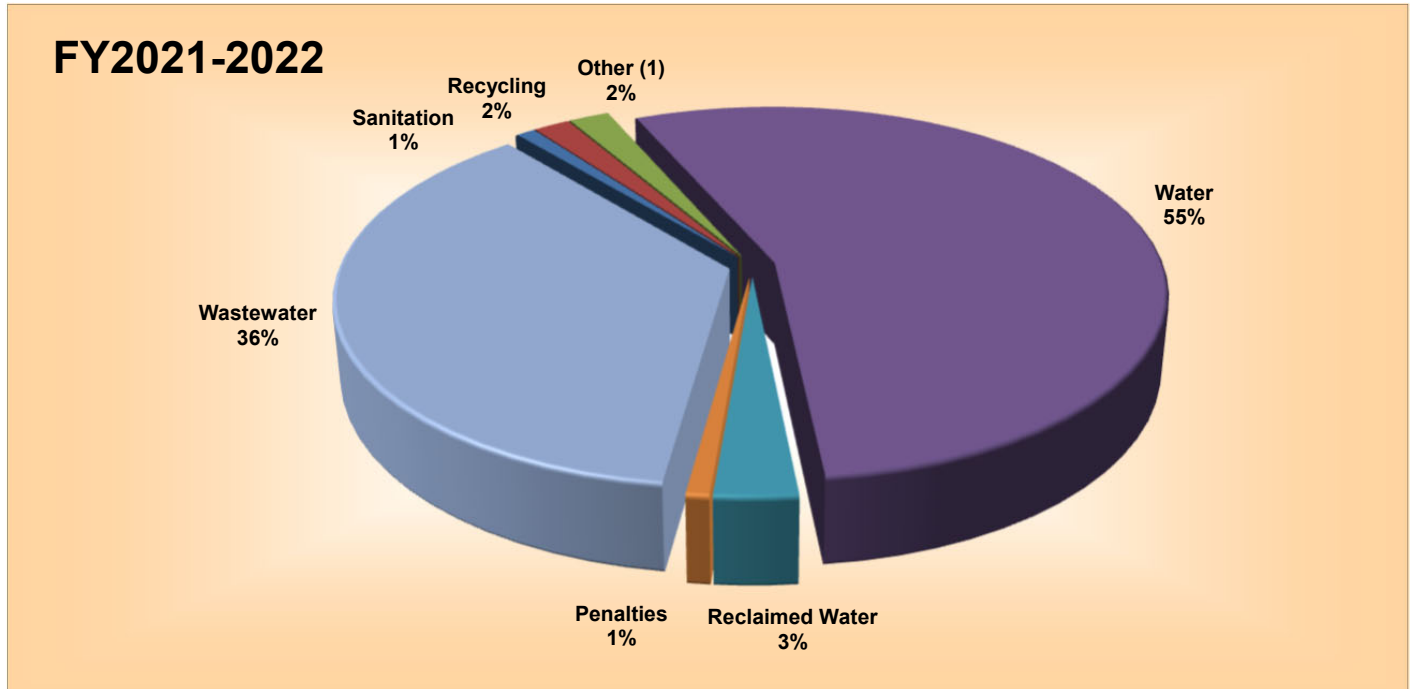
# General Fund Expenditures

**FY2021-2022**



General Fund Expenditures	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
City Council	\$ 12,176	\$ 26,805	\$ 26,805	\$ 26,805	\$ -	0%
City Administration	\$ 589,009	\$ 508,211	\$ 508,211	\$ 650,370	\$ 142,159	28%
City Secretary	\$ 388,526	\$ 434,977	\$ 434,977	\$ 448,231	\$ 13,254	3%
Communications/Marketing	\$ 11,161	\$ 13,600	\$ 13,600	\$ 13,600	\$ -	0%
<b>Total - City Administration</b>	<b>\$ 1,000,872</b>	<b>\$ 983,593</b>	<b>\$ 983,593</b>	<b>\$ 1,139,006</b>	<b>\$ 155,413</b>	<b>16%</b>
Finance/Budget	\$ 202,631	\$ 185,128	\$ 185,128	\$ 188,517	\$ 3,389	2%
Municipal Court	\$ 691,187	\$ 812,933	\$ 812,933	\$ 871,801	\$ 58,868	7%
Accounting	\$ 420,690	\$ 381,667	\$ 381,667	\$ 389,451	\$ 7,784	2%
Purchasing	\$ 88,282	\$ 98,306	\$ 98,306	\$ 106,730	\$ 8,424	9%
<b>Total - Finance</b>	<b>\$ 1,402,790</b>	<b>\$ 1,478,034</b>	<b>\$ 1,478,034</b>	<b>\$ 1,556,499</b>	<b>\$ 78,465</b>	<b>5%</b>
Emergency Management	\$ 40,848	\$ 57,508	\$ 57,508	\$ 69,498	\$ 11,990	21%
Police Code Compliance	\$ 1,605,386	\$ 1,917,082	\$ 1,917,082	\$ 1,988,215	\$ 71,133	4%
Police Administration	\$ 1,061,402	\$ 1,183,840	\$ 1,183,840	\$ 1,218,744	\$ 34,904	3%
Police Patrol	\$ 5,123,057	\$ 6,481,805	\$ 6,481,805	\$ 6,780,628	\$ 298,823	5%
Police CID	\$ 1,862,592	\$ 1,919,844	\$ 1,919,844	\$ 2,021,748	\$ 101,904	5%
Police Service	\$ 2,184,810	\$ 2,230,603	\$ 2,230,603	\$ 2,488,152	\$ 257,549	12%
Police Detention	\$ 1,249,931	\$ 1,546,179	\$ 1,546,179	\$ 1,575,856	\$ 29,677	2%
<b>Total-Police</b>	<b>\$ 13,128,026</b>	<b>\$ 15,336,861</b>	<b>\$ 15,336,861</b>	<b>\$ 16,142,841</b>	<b>\$ 805,980</b>	<b>5%</b>
Fire Marshal/Education	\$ 603,061	\$ 672,220	\$ 672,220	\$ 657,949	\$ (14,271)	(2%)
Fire Administration	\$ 583,931	\$ 583,496	\$ 583,496	\$ 594,852	\$ 11,356	2%
EMS/Suppression	\$ 7,943,507	\$ 9,544,521	\$ 9,544,521	\$ 10,594,964	\$ 1,050,443	11%
<b>Total-Fire</b>	<b>\$ 9,130,499</b>	<b>\$ 10,800,237</b>	<b>\$ 10,800,237</b>	<b>\$ 11,847,765</b>	<b>\$ 1,047,528</b>	<b>10%</b>
Information Services	\$ 713,250	\$ 766,703	\$ 766,703	\$ 865,439	\$ 98,736	13%
Human Resources	\$ 390,024	\$ 486,356	\$ 486,356	\$ 476,438	\$ (9,918)	(2%)
Facility Maintenance	\$ 924,996	\$ 1,059,391	\$ 1,059,391	\$ 1,102,522	\$ 43,131	4%
Library	\$ 796,410	\$ 818,665	\$ 818,665	\$ 924,473	\$ 105,808	13%
<b>Total - Administrative Services</b>	<b>\$ 2,824,680</b>	<b>\$ 3,131,115</b>	<b>\$ 3,131,115</b>	<b>\$ 3,368,872</b>	<b>\$ 237,757</b>	<b>8%</b>
Planning & Development	\$ 313,189	\$ 339,507	\$ 339,507	\$ 358,075	\$ 18,568	5%
Inspection Services	\$ 368,815	\$ 388,075	\$ 388,075	\$ 417,283	\$ 29,208	8%
<b>Total-Development</b>	<b>\$ 682,004</b>	<b>\$ 727,582</b>	<b>\$ 727,582</b>	<b>\$ 775,358</b>	<b>\$ 47,776</b>	<b>7%</b>
Recreation	\$ 618,258	\$ 632,079	\$ 632,079	\$ 718,119	\$ 86,040	14%
Parks	\$ 1,327,096	\$ 1,401,776	\$ 1,401,776	\$ 1,565,462	\$ 163,686	12%
Aquatics	\$ 60,453	\$ 156,025	\$ 156,025	\$ 156,025	\$ -	0%
Senior Center	\$ 181,969	\$ 252,346	\$ 252,346	\$ 262,206	\$ 9,860	4%
Recreation Admin.	\$ 68,518	\$ 76,609	\$ 76,609	\$ 82,189	\$ 5,580	7%
<b>Total-Parks &amp; Comm Srvcs</b>	<b>\$ 2,256,294</b>	<b>\$ 2,518,835</b>	<b>\$ 2,518,835</b>	<b>\$ 2,784,001</b>	<b>\$ 265,166</b>	<b>11%</b>
Street Maintenance	\$ 2,187,795	\$ 1,428,698	\$ 1,428,698	\$ 2,842,776	\$ 1,414,078	99%
Animal Control	\$ 302,758	\$ 325,942	\$ 325,942	\$ 339,997	\$ 14,055	4%
City Engineer	\$ 71,247	\$ 82,357	\$ 82,357	\$ 89,529	\$ 7,172	9%
<b>Total - Public Works</b>	<b>\$ 2,561,800</b>	<b>\$ 1,836,997</b>	<b>\$ 1,836,997</b>	<b>\$ 3,272,302</b>	<b>\$ 1,435,305</b>	<b>78%</b>
Legal Services	\$ 179,154	\$ 175,000	\$ 175,000	\$ 175,000	\$ -	0%
Non-Departmental	\$ 4,787,885	\$ 4,327,793	\$ 4,418,271	\$ 4,288,341	\$ (39,452)	(1%)
Betterment	\$ -	\$ 4,600	\$ 4,600	\$ 4,600	\$ -	0%
<b>Total - Non-Depart.</b>	<b>\$ 4,967,039</b>	<b>\$ 4,507,393</b>	<b>\$ 4,597,871</b>	<b>\$ 4,467,941</b>	<b>\$ (39,452)</b>	<b>(1%)</b>
<b>Total Operating Expenses</b>	<b>\$ 37,954,004</b>	<b>\$ 41,320,647</b>	<b>\$ 41,411,125</b>	<b>\$ 45,354,585</b>	<b>\$ 4,033,938</b>	<b>10%</b>
Capital / One-Time	\$ 3,147,039	\$ 3,399,397	\$ 5,036,295	\$ 4,423,783	\$ 1,024,386	30%
<b>Total Expenses</b>	<b>\$ 41,101,043</b>	<b>\$ 44,720,044</b>	<b>\$ 46,447,420</b>	<b>\$ 49,778,368</b>	<b>\$ 5,058,324</b>	<b>11%</b>

# Water & Wastewater Revenues



The above graph shows the sources of revenues in the Water & Wastewater Fund which are generated by services provided to the citizens of Eules for recycling, sanitation, water and wastewater. The "Other" amount represents 2% of total revenues and is an aggregate of several revenue sources as indicated in the table below.

Water & Wastewater Revenues	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
Interest Income <sup>(1)</sup>	\$ 147,393	\$ 40,000	\$ 40,000	\$ 20,000	\$ (20,000)	(50%)
Sanitation	\$ 250,802	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0%
Water Service	\$ 14,960,883	\$ 14,791,913	\$ 14,791,913	\$ 15,228,659	\$ 436,746	3%
Wastewater Service	\$ 10,180,945	\$ 10,217,525	\$ 10,217,525	\$ 10,176,428	\$ (41,097)	(0%)
Reclaimed Water Service	\$ 726,069	\$ 599,361	\$ 599,361	\$ 824,282	\$ 224,921	38%
New Meters <sup>(1)</sup>	\$ 35,863	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
Reconnect Fees <sup>(1)</sup>	\$ 130,140	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0%
Inspection Fees <sup>(1)</sup>	\$ 115,137	\$ 150,000	\$ 150,000	\$ 150,000	\$ -	0%
Miscellaneous <sup>(1)</sup>	\$ 38,751	\$ 171,484	\$ 171,484	\$ 171,484	\$ -	0%
Penalties	\$ 101,421	\$ 230,000	\$ 230,000	\$ 230,000	\$ -	0%
Initiations/Transfer Fees <sup>(1)</sup>	\$ 27,555	\$ 30,000	\$ 30,000	\$ 30,000	\$ -	0%
Recycling Fees	\$ 440,854	\$ 434,232	\$ 434,232	\$ 479,429	\$ 45,197	10%
Use of Rate Stabilization	\$ 277,295	\$ 262,742	\$ 262,742	\$ 287,523	\$ 24,781	9%
Rate Stabilization Rebate	\$ (277,295)	\$ (262,742)	\$ (262,742)	\$ (287,523)	\$ (24,781)	9%
<b>TOTAL REVENUES</b>	<b>\$ 27,155,813</b>	<b>\$ 27,079,515</b>	<b>\$ 27,079,515</b>	<b>\$ 27,725,282</b>	<b>\$ 645,767</b>	<b>2%</b>
Use of Reserves	\$ -	\$ 198,944	\$ -	\$ 1,906,343	\$ 1,707,399	858%
<b>TOTAL RESOURCES</b>	<b>\$ 27,155,813</b>	<b>\$ 27,278,459</b>	<b>\$ 27,079,515</b>	<b>\$ 29,631,625</b>	<b>\$ 2,353,166</b>	<b>9%</b>

The above chart details revenues for the past, current, and upcoming fiscal years, as well as expected increases and decreases in service fee collections within the past year. The Water and Wastewater revenues are generated primarily from user charges for the variety of services provided to the citizens of Eules. Water Service revenues fluctuate seasonally and can be drastically affected by an extended period of drought or rainfall.

(1) Water & Wastewater Revenue line items are aggregated in graph under "Other"

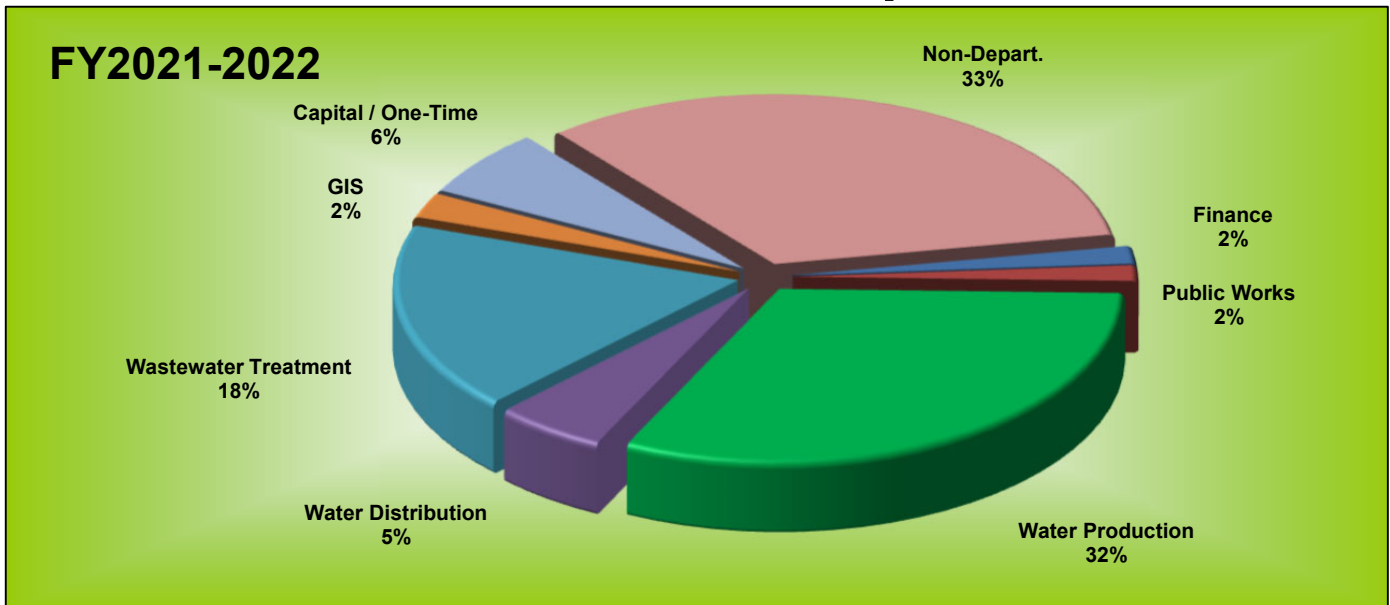
# WATER SERVICE RATES

<b>Current Rates:</b>	<b>Proposed Rates:</b>																																				
<b>Meter Charge:</b>  <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;"><u>Meter Size (inches)</u></th> <th style="text-align: right;"><u>Monthly Charge</u></th> </tr> </thead> <tbody> <tr><td>5/8-3/4</td><td style="text-align: right;">\$ 12.75</td></tr> <tr><td>1</td><td style="text-align: right;">\$ 14.90</td></tr> <tr><td>1 1/2</td><td style="text-align: right;">\$ 20.88</td></tr> <tr><td>2</td><td style="text-align: right;">\$ 34.59</td></tr> <tr><td>3</td><td style="text-align: right;">\$ 70.36</td></tr> <tr><td>4</td><td style="text-align: right;">\$ 124.04</td></tr> <tr><td>5</td><td style="text-align: right;">\$ 195.60</td></tr> <tr><td>6</td><td style="text-align: right;">\$ 279.09</td></tr> </tbody> </table>	<u>Meter Size (inches)</u>	<u>Monthly Charge</u>	5/8-3/4	\$ 12.75	1	\$ 14.90	1 1/2	\$ 20.88	2	\$ 34.59	3	\$ 70.36	4	\$ 124.04	5	\$ 195.60	6	\$ 279.09	<b>Meter Charge:</b>  <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="text-align: left; width: 40%;"><u>Meter Size (inches)</u></th> <th style="text-align: right;"><u>Monthly Charge</u></th> </tr> </thead> <tbody> <tr><td>5/8-3/4</td><td style="text-align: right;">\$ 12.75</td></tr> <tr><td>1</td><td style="text-align: right;">\$ 14.90</td></tr> <tr><td>1 1/2</td><td style="text-align: right;">\$ 20.88</td></tr> <tr><td>2</td><td style="text-align: right;">\$ 34.59</td></tr> <tr><td>3</td><td style="text-align: right;">\$ 70.36</td></tr> <tr><td>4</td><td style="text-align: right;">\$ 124.04</td></tr> <tr><td>5</td><td style="text-align: right;">\$ 195.60</td></tr> <tr><td>6</td><td style="text-align: right;">\$ 279.09</td></tr> </tbody> </table>	<u>Meter Size (inches)</u>	<u>Monthly Charge</u>	5/8-3/4	\$ 12.75	1	\$ 14.90	1 1/2	\$ 20.88	2	\$ 34.59	3	\$ 70.36	4	\$ 124.04	5	\$ 195.60	6	\$ 279.09
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## WASTEWATER SERVICE RATES

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# Water & Wastewater Expenditures



The graph above indicates the expenditure amounts disbursed to the individual departments within the Water and Wastewater Fund. These expenditures reflect the cost incurred by the City for the services provided to Euleess citizens.

Water & Wastewater Expenditures	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
Water Office	\$ 470,046	\$ 491,112	\$ 491,112	\$ 497,745	\$ 6,633	1%
<b>Total-Finance</b>	<b>\$ 470,046</b>	<b>\$ 491,112</b>	<b>\$ 491,112</b>	<b>\$ 497,745</b>	<b>\$ 6,633</b>	<b>1%</b>
City Engineer	\$ 336,469	\$ 384,473	\$ 384,473	\$ 367,117	\$ (17,356)	(5%)
Water Production	\$ 9,274,936	\$ 9,127,526	\$ 9,127,526	\$ 9,444,589	\$ 317,063	3%
Water Distribution	\$ 1,281,016	\$ 1,243,627	\$ 1,243,627	\$ 1,552,298	\$ 308,671	25%
Wastewater Treatment	\$ 5,746,429	\$ 5,358,080	\$ 5,358,080	\$ 5,239,127	\$ (118,953)	(2%)
Meter Services	\$ 67,694	\$ 72,053	\$ 72,053	\$ 72,695	\$ 642	1%
<b>Total-Public Works</b>	<b>\$ 16,706,544</b>	<b>\$ 16,185,759</b>	<b>\$ 16,185,759</b>	<b>\$ 16,675,826</b>	<b>\$ 490,067</b>	<b>3%</b>
Recycling	\$ 25,074	\$ 40,100	\$ 40,100	\$ 40,100	\$ -	0%
GIS/Information Services	\$ 650,672	\$ 676,464	\$ 676,464	\$ 703,036	\$ 26,572	4%
Legal Services	\$ 112,886	\$ 85,000	\$ 85,000	\$ 85,000	\$ -	0%
Non-Departmental	\$ 8,978,900	\$ 9,509,223	\$ 9,509,223	\$ 9,714,209	\$ 204,986	2%
<b>Total-Non Departmental</b>	<b>\$ 9,767,532</b>	<b>\$ 10,310,787</b>	<b>\$ 10,310,787</b>	<b>\$ 10,542,345</b>	<b>\$ 231,558</b>	<b>2%</b>
<b>Total Operating Expenses</b>	<b>\$ 26,944,122</b>	<b>\$ 26,987,658</b>	<b>\$ 26,987,658</b>	<b>\$ 27,715,916</b>	<b>\$ 728,258</b>	<b>3%</b>
Capital / One-Time	\$ 11,868	\$ 198,944	\$ 8,900	\$ 1,906,343	\$ 1,707,399	858%
<b>Total Expenses</b>	<b>\$ 26,955,990</b>	<b>\$ 27,186,602</b>	<b>\$ 26,996,558</b>	<b>\$ 29,622,259</b>	<b>\$ 2,435,657</b>	<b>9%</b>

The chart details the expenditures over the past, current, and upcoming fiscal years, as well as the expected increases and decreases in costs within the past year. These expenditures account for the cost associated with the acquisition, operation and maintenance of a municipal water and wastewater utility system.

# All Other Enterprise Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all other enterprise operating funds presented within the City of Euless' Annual Operating Budget.

Enterprise Funds	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
Service Center Fund:						
Revenues	\$ 1,181,722	\$ 1,212,265	\$ 1,212,265	\$ 1,215,711	\$ 3,446	0%
Operating Expenses	\$ 1,181,722	\$ 1,212,265	\$ 1,212,265	\$ 1,214,657	\$ 2,392	0%
Use of Reserves	\$ -	\$ 27,500	\$ 27,500	\$ 12,291	\$ (15,209)	(55%)
Capital / One-Time	\$ -	\$ 27,500	\$ 27,500	\$ 12,291	\$ (15,209)	(55%)
Drainage Utility System:						
Revenues	\$ 835,539	\$ 837,200	\$ 840,636	\$ 923,966	\$ 86,766	10%
Operating Expenses	\$ 748,303	\$ 834,563	\$ 834,563	\$ 865,556	\$ 30,993	4%
Use of Reserves	\$ -	\$ 100,000	\$ 93,927	\$ 65,121	\$ (34,879)	(35%)
Capital / One-Time	\$ 50,000	\$ 100,000	\$ 100,000	\$ 65,121	\$ (34,879)	(35%)
Recreation Classes:						
Revenues	\$ 222,834	\$ 787,027	\$ 787,027	\$ 783,027	\$ (4,000)	(1%)
Operating Expenses	\$ 536,556	\$ 697,935	\$ 697,935	\$ 715,036	\$ 17,101	2%
Use of Reserves	\$ 313,722	\$ -	\$ -	\$ -	\$ -	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Arbor Daze:						
Revenues	\$ 4,283	\$ 25,583	\$ 18	\$ 25,689	\$ 106	0%
Operating Expenses	\$ 4,230	\$ 80,000	\$ -	\$ 80,000	\$ -	0%
Use of Reserves	\$ -	\$ 54,417	\$ -	\$ 54,311	\$ (106)	(0%)
Capital / One-Time	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Texas Star Golf Course:						
Revenues	\$ 4,072,699	\$ 4,629,475	\$ 4,629,475	\$ 5,463,868	\$ 834,393	18%
Operating Expenses	\$ 4,038,293	\$ 4,606,455	\$ 4,606,455	\$ 4,515,970	\$ (90,485)	(2%)
Use of Reserves	\$ -	\$ -	\$ -	\$ 25,373	\$ 25,373	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ 25,373	\$ 25,373	0%
Parks at Texas Star:						
Revenues	\$ 705,464	\$ 885,000	\$ 885,000	\$ 1,062,030	\$ 177,030	20%
Operating Expenses	\$ 670,187	\$ 725,564	\$ 725,564	\$ 968,804	\$ 243,240	34%
Use of Reserves	\$ 17,345	\$ -	\$ -	\$ 262,995	\$ 262,995	0%
Capital / One-Time	\$ 52,622	\$ -	\$ -	\$ 262,995	\$ 262,995	0%

**Enterprise Funds** are used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent of the government's council is that the costs of providing goods and services to the general public on a continuing basis can be financed or recovered primarily through user charges.

The **Service Center Fund** is used to account for the maintenance of the City's motor vehicles.

The **Drainage Fund** is used to account for the acquisition, operation, and maintenance of the City's municipal drainage utility system.

The **Recreation Class Fund** is used to account for the operation of recreational programs, activities and special events offered to Euless citizens and other groups on a fee basis.

The **Arbor Daze Fund** is used to account for expenses related to the annual festival.

The **Texas Star Golf Course** and **Parks at Texas Star Funds** are used to account for the operations and maintenance of these facilities which are supported primarily by user charges.

# Special Revenue Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all Special Revenue Funds presented within the City of Eules's Annual Operating Budget.

Special Revenue Funds	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
<b>Hotel/Motel:</b>						
Revenues	\$ 930,382	\$ 532,338	\$ 528,738	\$ 583,140	\$ 50,802	10%
Operating Expenses	\$ 599,343	\$ 524,174	\$ 524,174	\$ 579,211	\$ 55,037	10%
Use of Reserves	\$ -	\$ -	\$ -	\$ 75,000	\$ 75,000	0%
Capital / One-Time	\$ 263,960	\$ -	\$ -	\$ 75,000	\$ 75,000	0%
<b>Juvenile Case:</b>						
Revenues	\$ 57,775	\$ 54,000	\$ 43,440	\$ 43,522	\$ (10,478)	(19%)
Operating Expenses	\$ 81,016	\$ 90,658	\$ 90,658	\$ 57,381	\$ (33,277)	(37%)
Use of Reserves	\$ 23,241	\$ 72,658	\$ 69,218	\$ 16,256	\$ (52,962)	(73%)
Capital / One-Time	\$ -	\$ 36,000	\$ 22,000	\$ 16,256	\$ (5,744)	(16%)
<b>EDC ½¢ Sales Tax:</b>						
Revenues	\$ 5,620,617	\$ 4,985,335	\$ 5,862,737	\$ 5,877,968	\$ 892,633	18%
Operating Expenses	\$ 3,587,231	\$ 4,671,893	\$ 4,706,248	\$ 4,912,583	\$ 240,690	5%
Use of Reserves	\$ -	\$ 794,757	\$ -	\$ 1,804,804	\$ 1,010,047	127%
Capital / One-Time	\$ 1,789,767	\$ 794,757	\$ 252,182	\$ 1,804,804	\$ 1,010,047	127%
<b>CCPD ¼¢ Sales Tax:</b>						
Revenues	\$ 2,771,485	\$ 2,161,768	\$ 2,872,624	\$ 2,887,027	\$ 725,259	34%
Operating Expenses	\$ 2,537,559	\$ 2,122,850	\$ 2,122,850	\$ 2,872,456	\$ 749,606	35%
Use of Reserves	\$ 212,337	\$ 82,835	\$ -	\$ 439,235	\$ 356,400	430%
Capital / One-Time	\$ 446,263	\$ 82,835	\$ 69,635	\$ 439,235	\$ 356,400	430%
<b>Police Seized Assets Fund:</b>						
Revenues	\$ 2,222	\$ 1,000	\$ 100	\$ 100	\$ (900)	(90%)
Operating Expenses	\$ 25,020	\$ 34,104	\$ 34,104	\$ 34,104	\$ -	0%
Use of Reserves	\$ 22,798	\$ 33,104	\$ 34,004	\$ 34,004	\$ 900	3%
Capital / One-Time	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Police Drug Fund:</b>						
Revenues	\$ 17,991	\$ 2,050	\$ 115,081	\$ 20,500	\$ (1,550)	(76%)
Operating Expenses	\$ 414	\$ 500	\$ 20,500	\$ 20,500	\$ -	0%
Use of Reserves	\$ -	\$ 178,662	\$ -	\$ 139,403	\$ (39,009)	(22%)
Capital / One-Time	\$ 10,705	\$ 178,662	\$ 39,349	\$ 139,403	\$ (39,259)	(22%)
<b>Grant Fund:</b>						
Revenues	\$ 3,229,673	\$ 64,061	\$ 5,412,344	\$ 5,255,951	\$ (5,083)	(8%)
Operating Expenses	\$ 3,230,076	\$ 64,061	\$ 64,061	\$ 58,978	\$ (5,083)	(8%)
Use of Reserves	\$ 403	\$ -	\$ -	\$ 5,196,973	\$ -	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ 9,405,087	\$ -	0%
<b>Car Rental Tax:</b>						
Revenues	\$ 10,159,461	\$ 7,395,408	\$ 6,674,908	\$ 12,903,494	\$ 5,508,086	74%
Operating Expenses	\$ 9,198,764	\$ 5,825,929	\$ 5,825,929	\$ 8,829,652	\$ 3,003,723	52%
Use of Reserves	\$ 2,171,924	\$ 1,253,466	\$ 31,515	\$ 1,482,972	\$ 229,506	18%
Capital / One-Time	\$ 3,132,621	\$ 1,253,466	\$ 880,494	\$ 1,482,972	\$ 229,506	18%
<b>Glade Parks TIRZ:</b>						
Revenues	\$ 1,785,121	\$ 1,832,232	\$ 1,818,785	\$ 1,867,021	\$ 34,789	2%
Operating Expenses	\$ 1,143,966	\$ 1,138,167	\$ 1,138,167	\$ 1,136,374	\$ (1,793)	(0%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Cable PEG Fund:</b>						
Revenues	\$ 110,753	\$ 110,000	\$ 90,838	\$ 91,000	\$ (19,000)	(17%)
Operating Expenses	\$ 81,371	\$ 110,000	\$ 110,000	\$ 90,600	\$ (19,400)	(18%)
Use of Reserves	\$ 177,412	\$ -	\$ 19,162	\$ -	\$ -	0%
Capital / One-Time	\$ 206,794	\$ -	\$ -	\$ -	\$ -	0%



Special Revenue Funds	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
Midtown PID:						
Revenues	\$ 1,076,852	\$ 1,109,756	\$ 1,109,856	\$ 803,338	\$ (306,418)	(28%)
Operating Expenses	\$ 1,039,739	\$ 1,009,747	\$ 1,009,747	\$ 803,338	\$ (206,409)	(20%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Midtown TIRZ:						
Revenues	\$ 127,000	\$ 399,989	\$ 399,989	\$ 697,981	\$ 297,992	75%
Operating Expenses	\$ 51,701	\$ 100,009	\$ 100,009	\$ 303,691	\$ 203,682	204%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ -	\$ -	0%

**Special Revenue funds** are used for specific revenues that are legally restricted to expenditures for particular purposes.

The **Hotel/Motel Fund** is used to account for occupancy tax revenues from area hotels. Expenses are dedicated to the promotion of tourism and the convention and hotel industry.

The **Juvenile Case Fund** is used to account for court fees collected. Expenses are dedicated primarily to personnel and operating costs required to process juvenile cases.

The **Eules Development Corporation (EDC) ½¢ Sales Tax Fund** is used to account for the ½¢ sales tax revenues. Expenses are dedicated to parks, library, recreational, and economic development activities within the City of Eules.

The **Crime Control and Prevention District (CCPD) ¼¢ Sales Tax Fund** is used to account for ¼¢ sales tax revenues. Expenses are dedicated to additional personnel, crime prevention programs, and equipment for the Eules Police Department.

The **Police Seized Asset Fund** is used to account for proceeds from sale of seized assets which are dedicated to police expenditures.

The **Police Drug Fund** is used to account for proceeds from sale of assets seized in connection with drug arrests. Expenses are dedicated solely for police department expenditures. Only interest earnings and overtime cost are budgeted due to the volatility and unpredictable nature in asset confiscation.

**Grant Fund** is used to account for grant funds and other restricted revenues received by the City. Expenses must be spent in accordance with the grant provisions.

The **Car Rental Tax Fund** is used to account for the 5% tax charged on any short-term motor vehicle rental. Expenses may be dedicated to operations, debt avoidance/reduction and capital expenditures. These revenues are shared equally between the cities of Dallas, Fort Worth, and Eules.

The **Glade Parks Tax Increment Reinvestment Zone (TIRZ) Fund** is used to account for new revenues generated from increased values of properties located within the Zone, based on the percentage pledged by each participating taxing entity. Expenses are incurred for the repayment of the related infrastructure cost.

The **Cable Public Educational and Governmental (PEG) Fund** is used to account for a 1% fee collected from cable channel providers for expansion of the City's public, educational, and governmental channel.

The **Midtown Public Improvement District (PID) Fund** is used to account for assessments levied upon properties within the district boundaries. Expenses are incurred for the repayment of debt issued to fund public improvements within the district.

The **Midtown Tax Increment Reinvestment Zone (TIRZ) Fund** is used to account for new revenues generated from increased values of properties located within the Zone, based on the percentage pledged by each participating taxing entity. Expenses are incurred for the repayment of the related infrastructure cost.

# Internal Service Operating Funds

This chart presents revenues, operating and capital expenses, and use of reserves for all Internal Service Funds presented within the City of Euless' Annual Operating Budget.

Internal Service Funds	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
Equipment Replacement:						
Revenues	\$ 7,592,529	\$ 4,222,819	\$ 4,317,819	\$ 5,119,858	\$ 897,039	21%
Operating Expenses	\$ 1,395,558	\$ 1,472,500	\$ 3,167,500	\$ 4,941,200	\$ 3,468,700	236%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	-
Insurance:						
Revenues	\$ 7,301,477	\$ 7,282,014	\$ 7,282,014	\$ 7,587,950	\$ 305,936	4%
Operating Expenses	\$ 6,278,474	\$ 7,253,937	\$ 7,253,937	\$ 7,577,950	\$ 324,013	4%
Use of Reserves	\$ -	\$ -	\$ -	\$ 37,925	\$ 37,925	0%
Capital / One-Time	\$ -	\$ -	\$ -	\$ 37,925	\$ 37,925	0%
Risk/WC Management:						
Revenues	\$ 1,010,519	\$ 1,045,308	\$ 1,015,328	\$ 1,128,989	\$ 83,681	8%
Operating Expenses	\$ 798,046	\$ 1,028,467	\$ 1,028,467	\$ 1,128,664	\$ 100,197	10%
Use of Reserves	\$ -	\$ 170,000	\$ 183,139	\$ 2,261	\$ (167,739)	(99%)
Capital / One-Time	\$ -	\$ 170,000	\$ 170,000	\$ 2,261	\$ (167,739)	(99%)

**Internal Service funds** are used to account for the financing of goods or services provided by one department to other departments of the government and to other government units, on a cost reimbursement basis.

The **Equipment Replacement Fund** is used to account for the accumulation of funds from user departments. Expenses are dedicated to replacement of existing equipment and motor vehicles.

The **Insurance Fund** is used to account for both city and employee premiums. Expenses are dedicated to employees' health, dental, and prescription claims.

The **Risk Management/Workers' Compensation Fund** is used to account for the program(s) used for worker's compensation, general liability, and property claims.

# Debt Service Operating Funds

This chart presents revenues and operating expenses, and use of reserves for all Debt Service Funds presented within the City of Euless' Annual Operating Budget.

Debt Service Funds	Actual FY 20	Budget FY 21	Estimated FY 21	Proposed Budget FY 22	FY21 Budget to FY22 Proposed \$ Diff	% Diff.
<b>General Obligation Debt</b>						
Revenues	\$ 7,093,017	\$ 6,000,969	\$ 8,139,898	\$ 5,778,690	\$ (222,279)	(4%)
Operating Expenses	\$ 6,832,097	\$ 6,070,834	\$ 7,765,834	\$ 5,834,998	\$ (235,836)	(4%)
Use of Reserves	\$ -	\$ 69,865	\$ -	\$ 999,725	\$ 929,860	1331%
Capital / One-Time	\$ -	\$ -	\$ -	\$ 999,725	\$ 999,725	0%
<b>Star Center Debt</b>						
Revenues	\$ 709,263	\$ 715,896	\$ 712,896	\$ 710,470	\$ (5,426)	(1%)
Operating Expenses	\$ 709,263	\$ 712,896	\$ 712,896	\$ 710,470	\$ (2,426)	(0%)
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>EDC Debt Service</b>						
Revenues	\$ 399,714	\$ 394,605	\$ 394,605	\$ 402,125	\$ 7,520	2%
Operating Expenses	\$ 391,190	\$ 394,605	\$ 394,605	\$ 402,125	\$ 7,520	2%
Use of Reserves	\$ -	\$ -	\$ -	\$ -	\$ -	0%
<b>Water &amp; Wastewater Debt</b>						
Revenues	\$ 1,489,616	\$ 1,220,326	\$ 1,220,326	\$ 1,212,183	\$ (8,143)	(1%)
Operating Expenses	\$ 1,490,744	\$ 1,219,826	\$ 1,219,826	\$ 1,212,183	\$ (7,643)	(1%)
Use of Reserves	\$ 1,128	\$ -	\$ -	\$ -	\$ -	0%
<b>Texas Star Golf Course Debt</b>						
Revenues	\$ 590,339	\$ 594,125	\$ 594,125	\$ 591,715	\$ (2,410)	(0%)
Operating Expenses	\$ 589,565	\$ 594,566	\$ 594,566	\$ 591,715	\$ (2,851)	(0%)
Use of Reserves	\$ -	\$ 441	\$ 441	\$ -	\$ (441)	(100%)

**Debt Service funds** are used to account for the repayment of General Obligation Bonds, Certificates of Obligation, Taxable Bonds, Tax Notes, and Revenue Supported Bonds. These Bonds represent direct and special obligations of the City.

The **General Obligation Debt Service Fund** is used to account for the collection of a continuing ad valorem tax levied by the City. Expenses are dedicated to the payment of principal and interest on General Obligation Bonds, General Obligation Refunding Bonds, Tax Notes, and Certificates of Obligation.

The **Star Center Debt Fund** is used to account for monthly lease payments on the Stars Center. Expenses are dedicated to annual debt service requirements.

The **EDC Debt Service Fund** is used to account for pledged revenues, which includes the proceeds of a ½¢ sales and use tax levied within the City. Expenses are dedicated to the sole benefit of the Euless Development Corporation obligations.

The **Water & Wastewater Debt Service Fund** is used to account for a pledge of the surplus net revenues of the City's Waterworks and Sewer System. Expenses are dedicated to payment of annual debt service requirements.

The **Golf Course Debt Service Fund** is used to account for a pledge of the surplus net revenues derived from the operation and ownership of the Texas Star Golf Course. Expenses are dedicated to payment of annual debt service requirements.

## Full-Time Personnel Counts

	FY 19/20 ACTUAL		FY 20/21 BUDGETED	FY 20/21 ESTIMATED		FY 21/22 BUDGETED
CITY ADMINISTRATION	3.50	A	3.00	3.00	G	3.50
CITY SECRETARY	3.50		3.50	3.50		3.50
<b>Total City Administration</b>	<b>7.00</b>		<b>6.50</b>	<b>6.50</b>		<b>7.00</b>
FINANCE/BUDGET	2.00	B	1.50	1.50		1.50
MUNICIPAL COURTS	7.75		7.75	7.75	H	8.25
ACCOUNTING	4.00	D	3.50	3.50		3.50
PURCHASING	1.00		1.00	1.00		1.00
<b>Total Finance</b>	<b>14.75</b>		<b>13.75</b>	<b>13.75</b>		<b>14.25</b>
POLICE CODE COMPLIANCE	16.00		16.00	16.00		16.00
POLICE ADMINISTRATION	7.00		7.00	7.00		7.00
POLICE PATROL	45.00	C	49.00	49.00	F&J	49.00
POLICE CID	13.00	E	14.00	14.00		14.00
POLICE SERVICE	22.00	E	21.00	21.00		21.00
POLICE DETENTION	17.00		17.00	17.00		17.00
<b>Total Police Department</b>	<b>120.00</b>		<b>124.00</b>	<b>124.00</b>		<b>124.00</b>
FIRE MARSHAL/EDUCATION	4.00		4.00	4.00		4.00
FIRE ADMINISTRATION	4.00		4.00	4.00		4.00
EMS/SUPPRESSION	67.00		67.00	67.00	J	70.00
<b>Total Fire Department</b>	<b>75.00</b>		<b>75.00</b>	<b>75.00</b>		<b>78.00</b>
INFORMATION SERVICES	1.00		1.00	1.00		1.00
HUMAN RESOURCES	3.50		3.50	3.50		3.50
FACILITY MAINTENANCE	4.00		4.00	4.00		4.00
<b>Total Administrative Services</b>	<b>8.50</b>		<b>8.50</b>	<b>8.50</b>		<b>8.50</b>
LIBRARY	9.00		9.00	9.00		9.00
<b>Total Library</b>	<b>9.00</b>		<b>9.00</b>	<b>9.00</b>		<b>9.00</b>
PLANNING & DEVELOPMENT	2.50		2.50	2.50		2.50
INSPECTIONS SERVICES	4.00		4.00	4.00		4.00
<b>Total Planning &amp; Development</b>	<b>6.50</b>		<b>6.50</b>	<b>6.50</b>		<b>6.50</b>
RECREATION	5.50		5.50	5.50		5.50
PARKS	11.00		11.00	11.00		11.00
SENIOR CENTER	2.00		2.00	2.00		2.00
RECREATION ADMINISTRATION	1.00		1.00	1.00		1.00
<b>Total Community Services</b>	<b>19.50</b>		<b>19.50</b>	<b>19.50</b>		<b>19.50</b>
STREET MAINTENANCE	11.50		11.50	11.50		11.50
ANIMAL CONTROL	3.00		3.00	3.00		3.00
CITY ENGINEER	1.00		1.00	1.00		1.00
<b>Total Public Works</b>	<b>15.50</b>		<b>15.50</b>	<b>15.50</b>		<b>15.50</b>
<b>TOTAL GENERAL FUND</b>	<b>275.75</b>		<b>278.25</b>	<b>278.25</b>		<b>282.25</b>
EDC - PARKS	13.25		13.25	13.25		13.25
EDC - LIBRARY	10.00		10.00	10.00		10.00
EDC - ECO. DEV.	1.00		1.00	1.00		1.00
<b>TOTAL EDC FUND</b>	<b>24.25</b>		<b>24.25</b>	<b>24.25</b>		<b>24.25</b>
WATER OFFICE	5.00		5.00	5.00		5.00
<b>Total Finance</b>	<b>5.00</b>		<b>5.00</b>	<b>5.00</b>		<b>5.00</b>
W&S ENGINEERING	3.00		3.00	3.00		3.00
WATER PRODUCTION	5.75		5.75	5.75		5.75
WATER DISTRIBUTION	7.25		7.25	7.25	I	8.25
SEWAGE & TREATMENT	8.00		8.00	8.00		8.00
METER SERVICES	1.00		1.00	1.00		1.00
<b>Total Public Works</b>	<b>25.00</b>		<b>25.00</b>	<b>25.00</b>		<b>26.00</b>
INFORMATION SERVICES	4.00		4.00	4.00		4.00
W&S NON-DEPT.	10.00	A, B & D	9.50	9.50	G	10.00
<b>Total Non-departmental</b>	<b>14.00</b>		<b>13.50</b>	<b>13.50</b>		<b>14.00</b>
<b>TOTAL W&amp;S FUND</b>	<b>44.00</b>		<b>43.50</b>	<b>43.50</b>		<b>45.00</b>
GOLF NON DEPARTMENTAL	0.75		0.75	0.75		0.75
GOLF COURSE MAINT.	4.00		4.00	4.00		4.00
GOLF PRO SHOP	2.50		2.50	2.50		2.50
GOLF FOOD AND BEVERAGE	3.00		3.00	3.00		3.00
GOLF CONFERENCE CENTRE	1.50		1.50	1.50		1.50
<b>TOTAL GOLF COURSE FUND</b>	<b>11.75</b>		<b>11.75</b>	<b>11.75</b>		<b>11.75</b>
JUVENILE CASE FUND	1.25		1.25	1.25	H	0.75
CRIME CONTROL FUND	19.00	C	15.00	15.00	F	18.00
SERVICE CENTER FUND	5.00		5.00	5.00		5.00
DRAINAGE UTILITY FUND	8.00		8.00	8.00		8.00
PARKS @ TEXAS STAR	1.50		1.50	1.50		1.50
HEALTH INSURANCE FUND	1.00		1.00	1.00		1.00
WC/RISK MANAGEMENT FUND	0.50		0.50	0.50		0.50
<b>TOTAL OTHER FUNDS</b>	<b>36.25</b>		<b>32.25</b>	<b>32.25</b>		<b>34.75</b>
<b>TOTAL ALL FUNDS</b>	<b>392.00</b>		<b>390.00</b>	<b>390.00</b>		<b>398.00</b>

A) Unfunded Assistant City Manager Position

B) Unfunded Internal Auditor Position

C) Transferred 4 Police Officers from CCPD to General Fund

D) Split Budget/Treasury Manager between General Fund and Water & Wastewater Fund

E) Transferred Records Clerk to Crime Scene Technician

F) Transferred 3 Police Officers from General Fund to CCPD

G) Funded Assistant City Manager Position

H) Split Juvenile Case Clerk between General Fund and Juvenile Case Fund

I) Added 1 Public Works Field Tech in Water & Wastewater Fund

J) Added 3 Police Officers and 3 Fire Fighter/Paramedics in General Fund

## Outstanding Indebtedness

Description	Dated	Principal Amount Outstanding	Amount of Original Issuance	Paying Agent	Remaining Interest Rate	Maturity
General Obligation Refunding Bonds, Series 2012	12/1/2011	\$ 1,560,000	\$ 5,955,000	U.S. Bank	3% to 4%	2/15/2024
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2011 <sup>1</sup>	1/15/2011	\$ 1,765,000	\$ 3,035,000	U.S. Bank	4% to 4.25%	8/15/2030
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2014 <sup>1</sup>	10/15/2014	\$ 4,505,000	\$ 5,715,000	U.S. Bank	3% to 5%	8/15/2034
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2015 <sup>1</sup>	10/27/2015	\$ 2,530,000	\$ 3,030,000	U.S. Bank	3% to 5%	2/15/2035
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2016 <sup>1</sup>	1/12/2016	\$ 14,485,000	\$ 16,450,000	U.S. Bank	2.25% to 4%	2/15/2041
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2018 <sup>5</sup>	3/1/2018	\$ 8,270,000	\$ 9,180,000	U.S. Bank	3% to 4%	2/15/2038
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2019	1/15/2019	\$ 11,165,000	\$ 11,785,000	U.S. Bank	3% to 5%	2/15/2039
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2020	1/14/2020	\$ 6,850,000	\$ 7,115,000	U.S. Bank	2% to 3.5%	2/15/2040
Tax Notes Series 2020	6/25/2020	\$ 745,000	\$ 1,110,000	UMB Bank	1.07%	2/15/2023
Tax & Waterworks & Sewer System (Limited Pledge) Revenue Certificates of Obligation, Series 2021	4/8/2021	\$ 5,360,000	\$ 5,360,000	U.S. Bank	1.625% to 4%	2/15/2041
Tax Notes Series 2021	4/8/2021	\$ 1,625,000	\$ 1,625,000	U.S. Bank	4.00%	2/15/2024
Taxable General Obligation Refunding Bonds, Series 2010 <sup>2</sup>	8/15/2010	\$ 2,555,000	\$ 8,110,000	U.S. Bank	4% to 4.4%	8/1/2025
General Obligation Refunding Bonds, Series 2012A <sup>3</sup>	11/1/2012	\$ 3,295,000	\$ 7,185,000	U.S. Bank	2% to 2.625%	2/15/2027
Waterworks & Sewer System Revenue Refunding Bonds, Series 2012 <sup>4</sup>	3/29/2012	\$ 405,000	\$ 3,340,000	Bank of Texas	2.03%	7/15/2024
Waterworks & Sewer System Revenue Bonds, Series 2013 <sup>4</sup>	6/25/2013	\$ 1,080,000	\$ 1,585,000	U.S. Bank	3.625% to 5%	7/15/2033
Waterworks & Sewer System Revenue Bonds, Series 2015A <sup>4</sup>	8/5/2015	\$ 3,365,000	\$ 4,685,000	Texas Water Development Board	0.8% to 1.98%	7/15/2035
Waterworks & Sewer System Revenue Bonds, Series 2015B <sup>4</sup>	8/5/2015	\$ 1,780,000	\$ 2,380,000	Texas Water Development Board	0.5% to 1.68%	7/15/2035
Waterworks & Sewer System Revenue Bonds, Series 2018 <sup>4</sup>	4/15/2018	\$ 2,400,000	\$ 2,785,000	Texas Water Development Board	0.24% to 1.49%	7/15/2038
Waterworks & Sewer System Revenue Bonds, Series 2019	4/25/2019	\$ 8,750,000	\$ 9,275,000	Texas Water Development Board	0.29% to 1.66%	7/15/2049
Eules Development Corporation, Sales Tax Revenue Bonds, Series 2018	10/15/2018	\$ 1,445,000	\$ 1,635,000	U.S. Bank	3% to 4%	9/15/2038
Eules Development Corporation, Sales Tax Revenue Bonds, Series 2019	11/12/2019	\$ 3,800,000	\$ 4,120,000	U.S. Bank	2.5% to 4%	9/15/2039
AXON Enterprise, Inc. Lease	10/25/2018	\$ 283,404	\$ 674,906	AXON Enterprise, Inc.	3% Imputed	2/7/2023

## Proposed Indebtedness

Description	Proposed Issuance Amount	Proposed Sale Type	Anticipated Payment Source	Proposed Issuance Date	Proposed Term
Public Improvement District (PID) Bonds	TBD	TBD	PID Assessment	January 2022	TBD

<sup>1</sup> Bonds paid by Tax Increment Financing District and Public Improvement District.

<sup>2</sup> Bonds paid by rental income from Stars Center.

<sup>3</sup> Remaining Bonds paid by Texas Star Golf Course.

<sup>4</sup> Bonds paid by Water & Wastewater user charges.

<sup>5</sup> Bonds partially paid by Tax Increment Financing District and Public Improvement District.

## Capital/One-Time & Supplemental Requests FY2021-22 by Fund

Department	Fund	Program Description	Program Type	Funded	One-Time	On-Going	Total	Cumulative
					Portion	Portion		Total
Police	General	Electronic Recovery and Data Access Subscription	Supplemental	Yes	\$ -	\$ 1,500	\$ 1,500	\$ 1,500
Police	General	Investigative Data Platform Subscription	Supplemental	Yes	\$ -	\$ 8,000	\$ 8,000	\$ 9,500
Fire	General	Lexipol Subscription	Supplemental	Yes	\$ -	\$ 11,693	\$ 11,693	\$ 21,193
Fire	General	Three Fire Fighters	Supplemental	Yes	\$ 17,214	\$ 315,165	\$ 332,379	\$ 353,572
Police	General	Three Police Officers	Supplemental	Yes	\$ 37,650	\$ 341,628	\$ 379,278	\$ 732,850
Police	General	Wellness App	Supplemental	No	\$ -	\$ 20,000	\$ 20,000	\$ 752,850
Planning & Development	General	PT to FT Secretary	Supplemental	No	\$ -	\$ 51,055	\$ 51,055	\$ 803,905
Fire	General	Fluid Warmers for IV Fluid Injections	Capital/One-Time	Yes	\$ 2,965	\$ -	\$ 2,965	\$ 806,870
Planning & Development	General	Code Books	Capital/One-Time	Yes	\$ 4,000	\$ -	\$ 4,000	\$ 810,870
Fire	General	Firefighter Hood Replacements	Capital/One-Time	Yes	\$ 5,925	\$ -	\$ 5,925	\$ 816,795
CMO	General	Trinity Career Prep	Capital/One-Time	Yes	\$ 10,000	\$ -	\$ 10,000	\$ 826,795
Information Services	General	City Hall Digital Posting Board	Capital/One-Time	Yes	\$ 10,000	\$ -	\$ 10,000	\$ 836,795
PACS	General	Park Shop Furniture	Capital/One-Time	Yes	\$ 10,000	\$ -	\$ 10,000	\$ 846,795
Information Services	General	Animal Control Vehicle Laptops	Capital/One-Time	Yes	\$ 10,000	\$ 912	\$ 10,912	\$ 857,707
Public Works	General	Concrete Tub Trailer	Capital/One-Time	Yes	\$ 12,000	\$ -	\$ 12,000	\$ 869,707
Fire	General	Fire Station #2 Training Prop Repair & Upgrade	Capital/One-Time	Yes	\$ 17,500	\$ -	\$ 17,500	\$ 887,207
Information Services	General	Finance Reporting Software	Capital/One-Time	Yes	\$ 29,328	\$ 8,272	\$ 37,600	\$ 924,807
CSO	General	Digital Document Conversion	Capital/One-Time	Yes	\$ 39,629	\$ -	\$ 39,629	\$ 964,436
Fire	General	Part-Time Inspectors	Capital/One-Time	Yes	\$ 40,000	\$ -	\$ 40,000	\$ 1,004,436
Public Works	General	School Zone Time Clocks	Capital/One-Time	Yes	\$ 40,740	\$ -	\$ 40,740	\$ 1,045,176
Information Services	General	IBM AS/400 Server Replacement	Capital/One-Time	Yes	\$ 50,000	\$ -	\$ 50,000	\$ 1,095,176
Fleet & Facilities	General	Fire Station #2 - Needs Assessment	Capital/One-Time	Yes	\$ 50,000	\$ -	\$ 50,000	\$ 1,145,176
Fleet & Facilities	General	Police & Courts - Needs Assessment	Capital/One-Time	Yes	\$ 50,000	\$ -	\$ 50,000	\$ 1,195,176
Fleet & Facilities	General	Roof Assessment	Capital/One-Time	Yes	\$ 65,000	\$ -	\$ 65,000	\$ 1,260,176
CMO	General	CPR / Home Program	Capital/One-Time	Yes	\$ 50,000	\$ -	\$ 50,000	\$ 1,310,176
Public Works	General	5-Year Pavement Assessment	Capital/One-Time	Yes	\$ 80,000	\$ -	\$ 80,000	\$ 1,390,176
Fleet & Facilities	General	City Hall - Improvements	Capital/One-Time	Yes	\$ 95,000	\$ -	\$ 95,000	\$ 1,485,176
Non-Departmental	General	Transfer to Equipment Replacement Fund	Capital/One-Time	Yes	\$ 273,237	\$ -	\$ 273,237	\$ 1,758,413
Public Works	General	Traffic Signals Preemption	Capital/One-Time	Yes	\$ 353,000	\$ -	\$ 353,000	\$ 2,111,413
Non-Departmental	General	Transfer to CIP for Roof Replacement & Prev. Maintenance	Capital/One-Time	Yes	\$ 373,000	\$ -	\$ 373,000	\$ 2,484,413
Non-Departmental	General	One-Time Adjustment	Capital/One-Time	Yes	\$ 768,212	\$ -	\$ 768,212	\$ 3,252,625
Non-Departmental	General	Transfer to CIP for Redevelopment	Capital/One-Time	Yes	\$ 1,500,000	\$ -	\$ 1,500,000	\$ 4,752,625
Fire	General	Physical Fitness Surveillance Program - 3 Year Program	Capital/One-Time	No	\$ 39,000	\$ -	\$ 39,000	\$ 4,791,625
Non-Departmental	Juvenile	One-Time Adjustment	Capital/One-Time	Yes	\$ 2,256	\$ -	\$ 2,256	\$ 4,793,881
Non-Departmental	EDC	One-Time Adjustment	Capital/One-Time	Yes	\$ 48,375	\$ -	\$ 48,375	\$ 48,375
PACS	EDC	Field Perimeter Fencing - PATS South	Capital/One-Time	Yes	\$ 75,000	\$ -	\$ 75,000	\$ 123,375
Non-Departmental	EDC	Transfer to CIP for PR0720 Misc. Parks Improvements	Capital/One-Time	Yes	\$ 100,000	\$ -	\$ 100,000	\$ 223,375
PACS	EDC	Repainting Slides - EFLAP	Capital/One-Time	Yes	\$ 122,000	\$ -	\$ 122,000	\$ 345,375
Non-Departmental	EDC	Transfer to CIP for AC1901 Texas Star Sports Complex Phase VII	Capital/One-Time	Yes	\$ 175,000	\$ -	\$ 175,000	\$ 520,375
Non-Departmental	EDC	Transfer to Equipment Replacement Fund	Capital/One-Time	Yes	\$ 282,276	\$ -	\$ 282,276	\$ 802,651
Non-Departmental	EDC	Transfer to CIP for Blessing Branch Park	Capital/One-Time	Yes	\$ 365,064	\$ -	\$ 365,064	\$ 1,167,715

## Capital/One-Time & Supplemental Requests FY2021-22 by Fund

Department	Fund	Program Description	Program Type	Funded	One-Time	On-Going	Total	Cumulative
					Portion	Portion		Total
Police	CCPD	Simunitions Equipment	Capital/One-Time	Yes	\$ 3,600	\$ 700	\$ 4,300	\$ 4,300
Police	CCPD	9mm Pistols	Capital/One-Time	Yes	\$ 14,000	\$ -	\$ 14,000	\$ 18,300
Police	CCPD	High Visibility Jackets	Capital/One-Time	Yes	\$ 41,860	\$ -	\$ 41,860	\$ 60,160
Non-Departmental	CCPD	One-Time Adjustment	Capital/One-Time	Yes	\$ 56,600	\$ -	\$ 56,600	\$ 116,760
Non-Departmental	CCPD	Transfer to Equipment Replacement Fund	Capital/One-Time	Yes	\$ 62,775	\$ -	\$ 62,775	\$ 179,535
Police	CCPD	3 Patrol Cars and Equipment	Capital/One-Time	Yes	\$ 247,200	\$ 6,939	\$ 254,139	\$ 433,674
Fleet & Facilities	Car Rental	TSGC - Pro Shop Improvements	Capital/One-Time	Yes	\$ 110,000	\$ -	\$ 110,000	\$ 110,000
Non-Departmental	Car Rental	Transfer to CIP for CM0804 Redevelopment	Capital/One-Time	Yes	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,110,000
Non-Departmental	American Rescue Plan Act	Transfer to Car Rental Fund ARPA Lost Revenue	Capital/One-Time	Yes	\$ 1,962,219	\$ -	\$ 1,962,219	\$ 1,962,219
Non-Departmental	American Rescue Plan Act	Transfer to Golf Course Fund ARPA Lost Revenue	Capital/One-Time	Yes	\$ 942,868	\$ -	\$ 942,868	\$ 2,905,087
Non-Departmental	American Rescue Plan Act	Transfer to CIP for 1 Mil Well Replacement	Capital/One-Time	Yes	\$ 6,500,000	\$ -	\$ 6,500,000	\$ 9,405,087
Public Works	Water / Wastewater	Public Works Field Tech I	Supplemental	Yes	\$ -	\$ 71,598	\$ 71,598	\$ 71,598
Fleet & Facilities	Water / Wastewater	Public Works - Replace Gate Control System	Capital/One-Time	Yes	\$ 15,000	\$ -	\$ 15,000	\$ 86,598
Non-Departmental	Water / Wastewater	One-Time Adjustment	Capital/One-Time	Yes	\$ 110,802	\$ -	\$ 110,802	\$ 197,400
Non-Departmental	Water / Wastewater	Transfer to Equipment Replacement Fund	Capital/One-Time	Yes	\$ 590,497	\$ -	\$ 590,497	\$ 787,897
Non-Departmental	Water / Wastewater	Transfer to CIP for Reclaimed Water System Expansion & Connectivity	Capital/One-Time	Yes	\$ 1,000,000	\$ -	\$ 1,000,000	\$ 1,787,897
Non-Departmental	Service Center	One-Time Adjustment	Capital/One-Time	Yes	\$ 12,291	\$ -	\$ 12,291	\$ 12,291
Non-Departmental	Drainage	One-Time Adjustment	Capital/One-Time	Yes	\$ 15,121	\$ -	\$ 15,121	\$ 15,121
Non-Departmental	Drainage	Transfer to CIP for DR9903 Misc. Drainage Improvements	Capital/One-Time	Yes	\$ 50,000	\$ -	\$ 50,000	\$ 65,121
Non-Departmental	Parks at Texas Star	One-Time Adjustment	Capital/One-Time	Yes	\$ 3,859	\$ -	\$ 3,859	\$ 3,859
PACS	Parks at Texas Star	Oven - PATS South	Capital/One-Time	Yes	\$ 9,000	\$ -	\$ 9,000	\$ 12,859
PACS	Parks at Texas Star	Royal Outfield Fencing - PATS South	Capital/One-Time	Yes	\$ 60,000	\$ -	\$ 60,000	\$ 72,859
Non-Departmental	Parks at Texas Star	Transfer to Equipment Replacement Fund	Capital/One-Time	Yes	\$ 190,136	\$ -	\$ 190,136	\$ 262,995
Non-Departmental	Texas Star Golf Course	One-Time Adjustment	Capital/One-Time	Yes	\$ 25,373	\$ -	\$ 25,373	\$ 25,373
Non-Departmental	Texas Star Golf Course	Transfer to Equipment Replacement Fund	Capital/One-Time	No	\$ 286,906	\$ -	\$ 286,906	\$ 312,279
Non-Departmental	Golf Course Reserve	Transfer to CIP for GC1801 TSGC Misc. Improvements	Capital/One-Time	Yes	\$ 60,000	\$ -	\$ 60,000	\$ 60,000
Non-Departmental	Insurance	One-Time Adjustment	Capital/One-Time	Yes	\$ 2,925	\$ -	\$ 2,925	\$ 2,925
Non-Departmental	Insurance	Enhanced Screening / Wellness - Public Safety	Capital/One-Time	Yes	\$ 35,000	\$ -	\$ 35,000	\$ 37,925
Non-Departmental	Risk / Workers Comp.	One-Time Adjustment	Capital/One-Time	Yes	\$ 2,261	\$ -	\$ 2,261	\$ 2,261
Public Works	Water / Wastewater Impact	Impact Fee Study	Capital/One-Time	Yes	\$ 35,000	\$ -	\$ 35,000	\$ 35,000

# Required Disclosure

Local Government Code 140.0045: Itemization of certain expenditures required in certain political subdivision budgets.

Expenditures City Wide:

	<b>Actual FY20</b>	<b>Adjusted Budget FY21</b>	<b>Proposed Budget FY22</b>
1. Notices required by law to be published in a newspaper by the political subdivision or a representative of the political subdivision:	\$ 2,995	\$ 3,050	\$ 3,550
2. Directly or indirectly influencing or attempting to influence the outcome of legislation or administrative action, as those terms are defined in Section 305.002, Government Code:	\$ -	\$ -	\$ -



# 2021 Tax Rate Calculation Worksheet

Date: 07/29/2021 12:17 PM

## Taxing Units Other Than School Districts or Water Districts

### City of Euless, Texas

**(817)685-1400**

Taxing Unit Name

Phone (area code and number)

**201 N Ector Drive Euless, Texas 76039**

**www.eulesstx.gov**

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

Taxing Unit's Website Address

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

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

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

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

### **SECTION 1: No-New-Revenue Tax Rate**

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

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

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

<b>No-New-Revenue Tax Rate Worksheet</b>	<b>Amount/Rate</b>
<b>1. 2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$4,935,149,084
<b>2. 2020 tax ceilings.</b> Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$427,450,841
<b>3. Preliminary 2020 adjusted taxable value.</b> Subtract Line 2 from Line 1.	\$4,507,698,243
<b>4. 2020 total adopted tax rate.</b>	\$0.462500/\$100
<b>5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> <b>A. Original 2020 ARB values:</b>	\$823,191,129

<b>B. 2020 values resulting from final court decisions:</b>	\$766,941,033
<b>C. 2020 value loss.</b> Subtract B from A. <sup>3</sup>	\$56,250,096
<b>6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b>	
<b>A. 2020 ARB certified value:</b>	\$239,018,140
<b>B. 2020 disputed value:</b>	\$0
<b>C. 2020 undisputed value.</b> Subtract B from A. <sup>4</sup>	\$239,018,140
<b>7. 2020 Chapter 42 related adjusted values</b> Add Line 5C and Line 6C.	\$295,268,236
<b>8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add Line 3 and Line 7.	\$4,802,966,479
<b>9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
<b>10. 2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
<b>A. Absolute exemptions.</b> Use 2020 market value:	\$0
<b>B. Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$11,734,648
<b>C. Value loss.</b> Add A and B. <sup>5</sup>	\$11,734,648
<b>11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
<b>A. 2020 market value:</b>	\$0
<b>B. 2021 productivity or special appraised value:</b>	\$0
<b>C. Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
<b>12. Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$11,734,648
<b>13. 2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$229,143,959
<b>14. 2020 total value.</b> Subtract Line 12 and Line 13 from Line 8.	\$4,562,087,872
<b>15. Adjusted 2020 total levy.</b> Multiply Line 4 by Line 14 and divide by \$100.	\$21,099,656
<b>16. Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded	\$401,832

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>8</sup>	
<b>17. Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <sup>10</sup>	\$21,501,488
<b>18. Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. <sup>11</sup>	
A. <b>Certified values:</b>	\$5,118,109,298
B. <b>Counties:</b> Include railroad rolling stock values certified by the Comptroller's office:	\$0
C. <b>Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	\$0
D. <b>Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. <sup>12</sup>	\$219,683,772
E. <b>Total 2021 value.</b> Add A and B, then subtract C and D.	\$4,898,425,526
<b>19. Total value of properties under protest or not included on certified appraisal roll.</b> <sup>13</sup>	
A. <b>2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. <sup>14</sup>	\$138,668,363
B. <b>2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. <sup>15</sup>	\$49,912,722
C. <b>Total value under protest or not certified:</b> Add A and B.	\$188,581,085
<b>20. 2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$436,748,007
<b>21. 2021 total taxable value.</b> Add Lines 18E and 19C. Subtract Line 20. <sup>17</sup>	\$4,650,258,604

<b>22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
<b>23. Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$61,688,611
<b>24. Total adjustments to the 2021 taxable value.</b> Add Lines 22 and 23.	\$61,688,611
<b>25. Adjusted 2021 taxable value.</b> Subtract Line 24 from Line 21.	\$4,588,569,993
<b>26. 2021 NNR tax rate.</b> Divide Line 17 by Line 25 and multiply by \$100. <sup>20</sup>	\$0.468587/\$100
<b>27. COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

<sup>22</sup>Reserved for expansion

## SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
<b>28. 2020 M&amp;O tax rate.</b> Enter the 2020 M&O tax rate.	\$0.381954/\$100
<b>29. 2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Enter the amount in Line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,802,966,479
<b>30. Total 2020 M&amp;O levy.</b> Multiply Line 28 by Line 29 and divide by \$100.	\$18,345,122
<b>31. Adjusted 2020 levy for calculating NNR M&amp;O rate.</b>	
<b>A. M&amp;O taxes refunded for years preceding tax year 2020</b> Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$327,426
<b>B. 2020 taxes in TIF</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$1,059,791
<b>C. 2020 transferred function.</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
<b>D. 2020 M&amp;O levy adjustments.</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$-732,365
<b>E. Add Line 30 to 31D.</b>	\$17,612,757
<b>32. Adjusted 2021 taxable value.</b> Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,588,569,993
<b>33. 2021 NNR M&amp;O rate (unadjusted).</b> Divide Line 31E by Line 32 and multiply by \$100.	\$0.383839/\$100
<b>34. Rate adjustment for state criminal justice mandate.<sup>23</sup></b>	
<b>A. 2021 state criminal justice mandate:</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

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

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
<b>38. Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.	\$0
<b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year	\$0
<b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.	
C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Enter the rate calculated in C. If not applicable, enter 0.	\$0.000000/\$100
<b>39. Adjusted 2021 NNR M&amp;O rate.</b> Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.383839/\$100
<b>40. Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.	
<b>A.</b> Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	\$2,760,657
	\$0.060163
<b>B.</b> Divide Line 40A by Line 32 and multiply by \$100.	\$0.444002
C. Add Line 40B to Line 39.	
<b>41. 2021 voter-approval M&amp;O rate.</b> Enter the rates as calculated by the scenario below. <b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - <b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.459542/\$100
<b>D41. Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> <li>1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</li> <li>2. the third tax year after the tax year in which the disaster occurred.</li> </ol> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p><b>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> <li>(1) are paid by property taxes,</li> <li>(2) are secured by property taxes,</li> <li>(3) are scheduled for payment over a period longer than one year and</li> <li>(4) are not classified in the taxing unit's budget as M&amp;O expenses</li> </ol> <p>A. <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup> Enter debt amount.</p> <p>B. Subtract <b>unencumbered fund amount</b> used to reduce total debt.</p> <p>C. Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none)</p> <p>D. Subtract <b>amount paid</b> from other resources.</p> <p>E. <b>Adjusted debt.</b> Subtract B, C, and D from A.</p>	<p>\$5,834,998</p> <p>\$0</p> <p>\$0</p> <p>\$2,133,612</p> <p>\$3,701,386</p>
<p><b>43. Certified 2020 excess debt collections.</b> Enter the amount certified by the collector.<sup>28</sup></p>	\$364,745
<p><b>44. Adjusted 2021 debt.</b> Subtract Line 43 from Line 42E.</p>	\$3,336,641
<p><b>45. 2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:<sup>29</sup></p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	<p>99.50%</p> <p>99.94%</p> <p>99.50%</p> <p>99.99%</p> <p>99.50%</p>
<p><b>46. 2021 debt adjusted for collections.</b> Divide Line 44 by Line 45E</p>	\$3,353,408
<p><b>47. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$4,650,258,604
<p><b>48. 2021 debt tax rate.</b> Divide Line 46 by Line 47 and multiply by \$100.</p>	\$0.072112/\$100



<b>49. 2021 voter-approval tax rate.</b> Add Lines 41 and 48.	\$0.531654/\$100
<b>D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
<b>50. COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

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

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

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

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

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

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

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

<sup>30</sup>Tex. Tax Code Section 26.04(b)

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
<p><b>51. Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters.<sup>20</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.</p>	\$0
<p><b>52. Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p style="text-align: center;">- or -</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$2,888,820
<p><b>53. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$4,650,258,604
<p><b>54. Sales tax adjustment rate.</b> Divide Line 52 by Line 53 and multiply by \$100.</p>	\$0.062122/\$100
<p><b>55. 2021 NNR tax rate, unadjusted for sales tax.</b><sup>35</sup> Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	\$0.468587/\$100
<p><b>56. 2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.468587/\$100
<p><b>57. 2021 voter-approval tax rate, unadjusted for sales tax.</b><sup>36</sup> Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i>.</p>	\$0.531654/\$100
<p><b>58. 2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract Line 54 from Line 57.</p>	\$0.469532/\$100

<sup>31</sup>Reserved for expansion

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

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

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

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

<sup>36</sup>Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
<b>59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
<b>60. 2021 total taxable value.</b> Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,650,258,604
<b>61. Additional rate for pollution control.</b> Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
<b>62. 2021 voter-approval tax rate, adjusted for pollution control.</b> Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.469532/\$100

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

<sup>38</sup>Tex. Tax Code Section 26.045(i)

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

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

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

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

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

Unused Increment Rate Worksheet	Amount/Rate
<b>63. 2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.007293
<b>64. 2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
<b>65. 2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
<b>66. 2021 unused increment rate.</b> Add Lines 63, 64 and 65.	\$0.007293/\$100
<b>67. 2021 voter-approval tax rate, adjusted for unused increment rate.</b> <sup>23</sup> Add Line 66 to one of the following lines (as applicable): Line 49, Line D49(disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax) or Line 62 (taxing units with pollution control).	\$0.476825/\$100

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

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

<sup>41</sup>Tex. Tax Code Section 26.063(a)(1)

## SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
<b>68. Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.383839/\$100
<b>69. 2021 total taxable value.</b> Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$4,650,258,604
<b>70. Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by Line 69 and multiply by \$100.	\$0.010752
<b>71. 2021 debt rate.</b> Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.072112/\$100
<b>72. De minimis rate.</b> <sup>23</sup> Add Lines 68, 70 and 71.	\$0.000000/\$100

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

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

<sup>44</sup>Tex. Tax Code Section 26.04(c)

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

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

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

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

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

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

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

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

Emergency Revenue Rate Worksheet	Amount/Rate
<p><b>73. 2020 adopted tax rate.</b> Enter the rate in Line 4 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>74. Adjusted 2020 voter-approval tax rate.</b> Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.</p> <p>If a disaster occurred in 2020 and the taxing unit calculated its 2020 voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) of the 2020 worksheet due to a disaster, enter the 2020 voter-approval tax rate as calculated using a multiplier of 1.035 from Line 49.</p> <p><b>- or -</b></p> <p>If a disaster occurred prior to 2020 for which the taxing unit continued to calculate its voter-approval tax rate using a multiplier of 1.08 on Disaster Line 41 (D41) in 2020, complete the separate <i>Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet</i> to recalculate the voter-approval tax rate the taxing unit would have calculated in 2020 if it had generated revenue based on an adopted tax rate using a multiplier of 1.035 in the year(s) following the disaster.<sup>48</sup> Enter the final adjusted 2020 voter-approval tax rate from the worksheet.</p> <p><b>- or -</b></p> <p>If the taxing unit adopted a tax rate above the 2020 voter-approval tax rate without calculating a disaster tax rate or holding an election due to a disaster, no recalculation is necessary. Enter the voter-approval tax rate from the prior year's worksheet.</p>	N/A
<p><b>75. Increase in 2020 tax rate due to disaster.</b> Subtract Line 74 from Line 73.</p>	N/A
<p><b>76. Adjusted 2020 taxable value.</b> Enter the amount in Line 14 of the <i>No-New-Revenue Tax Rate Worksheet</i>.</p>	N/A
<p><b>77. Emergency revenue.</b> Multiply Line 75 by Line 76 and divide by \$100.</p>	N/A

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

### SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

**No-New-Revenue tax rate**

As applicable, enter the 2021 NNR tax rate from: Line 26, Line 27 (counties), or Line 56 (adjusted for sales tax). \$0.468587/\$100

Indicate the line number used: 26

**Voter-Approval tax rate**

As applicable, enter the 2021 voter-approval tax rate from: Line 49, Line 50 (counties), Line 58 (adjusted for sales tax), Line 62 (adjusted for pollution control), Line 67 (adjusted for unused increment), or Line 80 (adjusted for emergency revenue). \$0.476825/\$100

Indicate the line number used: 67

**De minimis rate**

If applicable, enter the de minimis rate from Line 72. \$0.000000/\$100

### SECTION 9: Taxing Unit Representative Name and Signature

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

**print here** Janina Jewell

Printed Name of Taxing Unit Representative

**sign here** Janina Jewell  
Taxing Unit Representative

07/29/2021  
Date