# CITY OF MULESHOE

## FY 2021-2022

## ANNUAL OPERATING BUDGET

## October 1, 2021, to September 30, 2022

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**Colt Ellis, Mayor**

**Crystal Alarcon**

Councilmember, District 1

**Lupe Mendoza**

Councilmember, District 2

**Earl Behrends**

Councilmember, District 3, Mayor Pro Tem

**Gary Parker**

Councilmember, District 4

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Ramon M. Sanchez, City Manager

Zanea Carpenter, City Secretary

This budget will raise more total property taxes than last year's budget by $7,086.99 or .0066% and of that amount $7,086.99 is tax revenue to be raised from new property added to the tax roll this year.

**City of Muleshoe**
**FY2021-2022**
**Annual Operating Budget**

To the Honorable Mayor, Members of the City Council and Citizens of Muleshoe:

In compliance with the provisions of the Civil Statutes of the State of Texas and the Home Rule Charter for the City of Muleshoe, the FY2021-2022 Annual Operating Budget was duly adopted by the Muleshoe City Council at a regular meeting held on September 14, 2021. The budget is the city's financial plan for the operation of the city for the fiscal year October 1, 2021, through September 30, 2022.

## General Fund

The General Fund provides for basic services of the city including Mayor and City Council, Administration, Police Department, Fire Department, Street Maintenance, Sanitation Services, Parks and Recreation, Library, Municipal Court, Code Enforcement, Animal Control and Airport.

The General Fund is funded with revenues from property tax, sales tax, and franchise tax as well as a transfer from the Water/Wastewater Fund for payment in lieu of taxes, and other administrative services. The City Council adopted a tax rate of $0.7841 per $100 evaluation to fund the Maintenance and Operation needs and Debt Service of the city.

Capital improvement funds allocated in the General Fund Include:

Administration
- Computer equipment and lease purchase debt - $2,100

Police Department
- Equipment, radios, computer equipment, crime scene equipment, and lease purchase debt - $22,550.00

Fire Department
- Radios - $2,000

Street Department
- Equipment - $3,500

Refuse Department
- Equipment - $5,000
- Landfill/Closure - $7,500

Parks Department
- Playground equipment, and irrigation system - $29,300

Library
- Computer equipment, books and media - $14,500

Municipal Court
- Computer equipment, technology fund expenses - $2,000

**Interest and Sinking Fund**

The Interest and Sinking Fund is a clearing account for the 2008/2015 Certificates of Obligation payments and the 2016 Certificates of Obligation payments. Funds are from property taxes ($218,997.80) and the Water & Sewer Fund ($300,000).

**Enterprise Funds**

Enterprise Funds are used to account for the city's "business-like" activities such as the Water/Wastewater Department. Revenues for Enterprise Funds are generated through fees that specifically pay for these services. A portion of the fund balances generated in the city's Water/Wastewater fund are transferred to the General Fund and to the Interest and Sinking Fund.

Capital improvement projects for the Water/Wastewater Department include:

Water & Sewer

Computer equipment, lease purchase debt, water mains and taps, meters and settings, water well, - $63,500.00.

**Special Revenue Funds**

Special Revenue Funds account for revenues generated for specific purposes. Use of revenues from Hotel/Motel taxes, Economic Development sales tax, and grants are statutorily restricted and can only be used for legally allowed projects and programs.

Expenditure of revenues from Hotel/Motel taxes are authorized to promote activities and events that impact the hotel/motel industry within the city and to provide funding for tourism and historical preservation.

Economic Development sales tax revenue is used to promote the growth of manufacturing and industrial activities in and around Muleshoe.

**Personnel**

Salaries

Employee salaries were increased 2.9 % overall in the FY2021-2022 Budget. The salary increases were a combination of cost of living adjustments and merit increase and were made possible because of efficiencies within each department. Salary adjustments were not dependent on any increase in revenues i.e., tax rate, sales taxes, fees for service, etc.

Insurance

Medical insurance costs increased by 1 % for FY2021-2022. This minimal increase is completely due to the commitment of employees who work to keep our health care costs down.

The city contributes $622.58 toward employee medical coverage and $475.00 for dependent coverage. Any medical insurance cost above the city's contribution is paid by the employee.

The city also provides $47.50 for employee dental and vision insurance.

Salaries and employee benefits account for 35 % of the city's total FY2021-2022 budget.

**Unreserved Fund Balance**

In order to maintain fiscal stability, the City of Muleshoe maintains an Unreserved Fund Balance in each fund to meet unforeseen emergencies that may arise and to address future major capital improvement projects.

**Summary**

The FY2021-2022 Annual Operating Budget for the City of Muleshoe is the product of many hours of deliberation and consideration by the City Council, Department Heads, Administrative, and financial staff. I firmly believe that this financial plan indicates the commitment of the city to continue to provide excellent efficient services to the citizens of Muleshoe and provides a plan to implement and develop growth within the city.

Ramon Sanchez
City Manager

# INDEX



## General Fund



## Interest & Sinking Fund



## Water & Sewer Fund



## Capital Projects Fund



## Certificates of Obligation Fund



## Street Maintenance Fund



## Grant Fund

## Hotel/Motel Tax Fund



## Economic Development Fund





## Appendix A

# CITY OF MULESHOE
## FY2021-2022 BUDGET
## CASH POSITION SUMMARY

| POOLED CASH | 9/30/2019 | 9/30/2020 | 9/30/2021 |
|---|---|---|---|
| 01 - General Fund | $ 394,374 | $ 631,807 | $ 981,153 |
| 05 - Interest & Sinking | $ 27,182 | $ 46,072 | $ 97,895 |
| 10 - Water & Sewer | $ 1,280,796 | $ 1,285,053 | $ 1,473,669 |
| 15 - Captial Projects | $ 31,517 | $ 23,303 | $ - |
| 18 - CO BONDS | $ - | $ - | $ - |
| 20 - Street Maintenance | $ 37,887 | $ 168,408 | $ 237,096 |
| 30 - Hotel/Motel Tax Fund | $ 89,077 | $ 95,459 | $ 111,281 |
| 35 - Economic Development | $ 1,200,711 | $ 1,100,529 | $ 1,056,034 |
| 55 - Drug Seizure | $ 1,285 | $ 243 | $ 9,714 |
| | $ 3,062,829 | $ 3,350,874 | $ 3,966,842 |

**CITY OF MULESHOE**
**FY2021-2022 BUDGET**
**DEBT SERVICE**

## BONDED DEBT

**Certificates of Obligation 2008-2015**
City Improvements

| | | | |
|---|---|---|---|
| Balance (Principal): | $ | 1,830,000 | |
| Balance (Interest): | $ | 133,538 | |
| Balance (Principal & Interest): | $ | 1,963,538 | |
| Annual Principal Payment: | $ | 246,000 | (annual payment) |
| Annual Interest Payment: | $ | 34,823 | (semi-annual payment) |
| Total Payment: | $ | 280,823 | |
| Ending Balance: | $ | 1,682,716 | (payoff February 2028) |

**Certificates of Obligation 2016**
Water & Sewer Improvements

| | | | |
|---|---|---|---|
| Balance (Principal) | $ | 2,160,000 | |
| Balance (Interest) | $ | 472,275 | |
| Balance (Principal & Interest) | $ | 2,632,375 | |
| Annual Principal Payment | $ | 165,000 | (annual payment) |
| Annual Interest Payment | $ | 73,175 | semi-annual payment) |
| Total Payment | $ | 238,175 | |
| Total Ending Balance | $ | 2,394,100 | (payoff February, 2032) |
| **Total Debt:** | **$** | **4,595,813** | |
| **Total Annual Payment:** | **$** | **518,998** | |
| **Balance:** | **$** | **4,076,816** | |

## CITY OF MULESHOE
## FY2021-2022 BUDGET
## PROPERTY TAX REVENUE

| | | |
|---|---|---|
| 2021 Total Tax Base: | $ | 146,508,861 |
| FY2021-2022 Adopted M&O Tax Rate: | $ | 0.6358 |
| FY2021-2022 M&O Tax Levy: | | 931,503 |
| FY2021-2022 Adopted Debt Tax Rate: | $ | 0.1483 |
| FY2021-2022 Debt Tax Levy: | | 217,273 |
| FY2021-2022 Adopted Total Tax Rate: | $ | 0.7841 |
| FY2021-2022 Total Tax Levy: | | 1,148,776 |
| Projected FY2021-2022 Tax Revenue: | $ | 1,033,898 |
| Projected Deliquent Tax Collections: | $ | 30,000 |
| Total Projected Tax Collection (Current & Delinquent): | $ | 1,063,898 |

# CITY OF MULESHOE
## FY2021-2022 BUDGET
## CAPITAL IMPROVEMENTS

### General Fund

**Administration**

| | | |
|---|---|---|
| Computer Equipment/Software: | $ | 1,000 |
| Copier/Printer Lease Purchase: | $ | 1,100 |
| Total: | $ | 2,100 |

**Police Department**

| | | |
|---|---|---|
| Furniture & Fixtures: | $ | 1,000 |
| Equipment: | $ | 3,000 |
| Animal Control/Code | $ | 1,500 |
| Crime Scene Equipment: | $ | 1,500 |
| P.D Building | $ | 10,500 |
| Radios/Pagers/Console: | $ | 3,000 |
| Computer Equipment/Software: | $ | 4,000 |
| Lease Purchase-Debt: | $ | 4,050 |
| Total: | $ | 28,550 |

**Fire Department**

| | | |
|---|---|---|
| Radios: | $ | 2,000 |
| Total: | $ | 2,000 |

**Refuse Department**

| | | |
|---|---|---|
| Equipment: | $ | 5,000 |
| Total: | $ | 5,000 |

**Street Department**

| | | |
|---|---|---|
| Equipment | $ | 3,500 |
| Total: | $ | 3,500 |

**Parks**

| | | |
|---|---|---|
| Equipment | $ | 17,500 |
| Special Projects/Equiptment | $ | 10,000 |
| Irrigation System: | $ | 1,800 |
| Total: | $ | 29,300 |

**Library**

| | | |
|---|---|---|
| Buildings: | $ | - |
| Computer Equipment/Software: | $ | 3,500 |
| Books: | $ | 10,000 |
| Media: | $ | 1,000 |
| Total: | $ | 14,500 |

**Municipal Court**

| | | |
|---|---|---|
| Computer Equipment/Software: | $ | 500 |
| Techonology Fund Expense: | $ | 1,500 |
| Total: | $ | 2,000 |

**Total General Fund Capital Outlay: $ 86,950**

### Water & Sewer

**Billing**

| | | |
|---|---|---|
| Office Equipment: | $ | - |
| Computer Equipment/Software: | $ | 2,000 |
| Lease Purchase Debt: | $ | 1,100 |
| Total: | $ | 3,100 |

**Operations**

| | | |
|---|---|---|
| Water Mains & Taps: | $ | 15,000 |
| Meters & Settings: | $ | 10,000 |
| Wells Pumps & Motors: | $ | 35,000 |
| Equipment: | $ | 3,500 |
| Automobiles & Trucks | $ | - |
| Total: | $ | 63,500 |

**Total Water & Sewer Capital Outlay: $ 73,500**

### Economic Development

**Captial Improvements**

| | | |
|---|---|---|
| Furniture & Fixtures: | $ | 500 |
| Appraisals: | $ | - |
| Computer Equipment/Software: | $ | 1,700 |
| Lease/Purchase Debt: | $ | 1,500 |
| Total: | $ | 3,700 |

**Total Capital Outlay: $ 164,150**

# City of Muleshoe
# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# GENERAL FUND

## REVENUES

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| All Revenues | $ 3,219,500 | $ 3,245,400 | |
| TOTALS: | $ 3,219,500 | $ 3,245,400 | |

## EXPENSES

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| 01-Administration | $ 372,939 | $ 387,599 | 12.2% |
| 01-Building & Maintenance | $ 72,052 | $ 72,141 | 2.3% |
| 03-Police | $ 1,009,464 | $ 991,422 | 31.2% |
| 04-Fire | $ 84,325 | $ 84,325 | 2.7% |
| 05-Street | $ 398,089 | $ 415,311 | 13.1% |
| 06-Refuse | $ 282,612 | $ 282,184 | 8.9% |
| 07-Health | $ 6,000 | $ 6,000 | 0.2% |
| 08-Parks | $ 103,550 | $ 65,550 | 2.1% |
| 09-Swimming Pool | $ 83,260 | $ 82,260 | 2.6% |
| 10-Library | $ 224,372 | $ 229,475 | 7.2% |
| 11-Non Departmental | $ 298,915 | $ 298,915 | 9.4% |
| 12-Municipal Court | $ 76,574 | $ 79,467 | 2.5% |
| 14-Golf Course | $ 63,500 | $ 63,500 | 2.0% |
| 15-Animal Ctrl/Code Enforcement | $ 70,518 | $ 87,907 | 2.8% |
| 16-Airport | $ 21,950 | $ 21,950 | 0.7% |
| 17-Training Facility | $ 7,500 | $ 7,000 | 0.2% |
| Totals: | $ 3,175,620 | $ 3,175,007 | |
| Fund Balance: | $ 43,880 | $ 70,393 | |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4050 | CURRENT AD VALOREM TAXES | $ 930,000 | $ 930,000 | 0.00% |
| 4060 | TAX DISCOUNT | $ (17,500) | $ (17,500) | N/A |
| 4080 | DELINQUENT AD VALOREM TAXES | $ 30,000 | $ 30,000 | 0.00% |
| 4090 | PENALTY & INTEREST | $ 18,000 | $ 18,000 | 0.00% |
| 4150 | FRANCHISE FEES | $ 275,000 | $ 275,000 | 0.00% |
| 4160 | MIXED DRINK TAXES | $ 4,500 | $ 4,500 | 0.00% |
| 4170 | SALES TAXES | $ 480,000 | $ 500,000 | 4.17% |
| 4180 | RV PARK REVENUE | $ 4,000 | $ 4,000 | 0.00% |
| 4190 | ALCOHOL PERMITS | $ 1,000 | $ 1,000 | 0.00% |
| 4200 | MECHANICAL CODE PERMIT | $ 250 | $ 250 | 0.00% |
| 4210 | BUILDING PERMITS | $ 4,000 | $ 4,000 | 0.00% |
| 4230 | PLUMBING PERMITS | $ 2,000 | $ 2,000 | 0.00% |
| 4240 | CURB BREAKOUT | $ - | $ - | N/A |
| 4250 | DOG LICENSES & FEES | $ 2,000 | $ 2,000 | 0.00% |
| 4260 | TIE DOWN FEES | $ - | $ - | N/A |
| 4270 | VENDOR PERMITS | $ 1,500 | $ 1,500 | 0.00% |
| 4280 | CONTRACTOR REGISTRATION FEES | $ 2,000 | $ 2,000 | 0.00% |
| 4290 | RETURNED CHECK FEES | $ - | $ - | N/A |
| 4300 | GAME ROOM REVENUE | $ 15,000 | $ 15,000 | 0.00% |
| 4340 | RECEIPTS STREET LIGHTS | $ 2,500 | $ 2,500 | 0.00% |
| 4370 | CONTRIBUTIONS FROM COUNTY | $ | $ | N/A |
| 4430 | LIBRARY COPY MACHINE | $ 2,000 | $ 2,000 | 0.00% |
| 4440 | SWIMMING POOL FEES | $ 32,000 | $ 32,000 | 0.00% |
| 4445 | SP CONCESSIONS | $ 18,000 | $ 18,000 | 0.00% |
| 4450 | LANDFILL REVENUE | $ 255,000 | $ 255,000 | 0.00% |
| 4460 | GARBAGE & TRASH COLLECTIONS | $ 705,000 | $ 705,000 | 0.00% |
| 4470 | SENIOR CITIZEN DISCOUNT | $ (6,000) | $ (6,000) | N/A |
| 4490 | MOSQUITO CONTROL SERVICES | $ - | $ - | N/A |
| 4500 | LIBRARY GRANTS | $ - | $ - | N/A |
| 4510 | LIBRARY COLLECTIONS | $ 1,200 | $ 1,200 | 0.00% |
| 4515 | LIBRARY MEMORIALS & HONORS | $ - | $ - | N/A |
| 4519 | TRUANCY PREV & DIVERSION FUND | $ 800 | $ 800 | 0.00% |
| 4520 | CORPORATION COURT FINES | $ 60,000 | $ 60,000 | 0.00% |
| 4521 | MUN CT TECHNOLOGY FUND | $ 1,500 | $ 1,500 | 0.00% |
| 4522 | JUDICIAL EFFIENCY FUND | $ 100 | $ 100 | 0.00% |
| 4523 | MUN CT SECURITY FUND | $ 1,250 | $ 1,250 | 0.00% |
| 4524 | MUN CT INDIGENT DEFENSE FEE | $ 800 | $ 800 | 0.00% |
| 4525 | STATE FUNDED EDUCATION | $ 1,400 | $ 1,400 | 0.00% |

| | | | | |
|---|---|---|---|---|
| 4526 | POLICE DEPT SEIZURE FUNDS | $ - | $ - | N/A |
| 4527 | COURT CC PROCESSING FEE | $ 200 | $ 200 | 0.00% |
| 4528 | MUN CT CHILD SAFETY FUND | $ 1,100 | $ 1,100 | 0.00% |
| 4530 | POLICE DEPT GRANTS | $ - | $ - | N/A |
| 4540 | FIRE DEPARTMENT GRANTS | $ - | $ - | N/A |
| 4550 | PSAP SUPPLY ALLOCATION | $ - | $ - | N/A |
| 4600 | INTEREST EARNED | $ 1,200 | $ 1,200 | 0.00% |
| 4601 | TX STAR INTEREST | $ - | $ - | N/A |
| 4602 | TEXPOOL INTEREST | $ - | $ - | N/A |
| 4603 | LOGIC INTEREST | $ 6,000 | $ 6,000 | 0.00% |
| 4610 | MISCELLANEOUS REVENUE | $ 15,000 | $ 30,000 | 100.00% |
| 4611 | TML INS RENEWAL CREDIT | $ 7,500 | $ - | -100.00% |
| 4625 | VOLUNTARY DONATION | $ 17,800 | $ 17,800 | 0.00% |
| 4630 | HANGER RENTAL | $ 15,600 | $ 15,600 | 0.00% |
| 4640 | AIRPORT FUEL REVENUE | $ 7,000 | $ 7,000 | 0.00% |
| 4650 | TRANSFER CASH POOL | $ - | $ - | N/A |
| 4660 | AIRPORT APT RENT | $ 5,600 | $ 3,600 | -35.71% |
| 4670 | COUNTRY CLUB REVENUE | $ 15,600 | $ 15,600 | 0.00% |
| 4675 | SALE OF ASSETS | $ - | $ - | N/A |
| 4680 | AIRPORT GRANT FUNDS | $ - | $ - | N/A |
| 4710 | TRANSFER FROM WATER & SEWER | $ 300,000 | $ 300,000 | 0.00% |
| | TOTALS: | $ 3,219,900 | $ 3,245,400 | 3.84% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 501-5050 | SALARIES | $ 168,745 | $ 172,681 | 2.33% |
| 501-5090 | OVERTIME | $ - | $ - | N/A |
| 501-5150 | ATTORNEY & JUDGE SERVICES | $ 7,000 | $ 15,000 | 114.29% |
| 501-5200 | JANITOR SERVICES | $ 1,850 | $ 1,850 | 0.00% |
| 501-5250 | GROUP HOSPITAL INSURANCE | $ 20,570 | $ 27,482 | 33.60% |
| 501-5300 | RETIREMENT SYSTEM | $ 31,631 | $ 33,901 | 7.18% |
| 501-5350 | SOCIAL SECURITY | $ 12,909 | $ 13,210 | 2.33% |
| 501-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| 501-5380 | VEHICLE ALLOWANCE | $ - | $ - | N/A |
| 501-5400 | ELECTION EXPENSE | $ 2,000 | $ 2,000 | 0.00% |
| | Total Personnel Services | $ 244,705 | $ 266,124 | 8.75% |
| Supplies | | | | |
| 501-6050 | OFFICE SUPPLIES | $ 2,000 | $ 2,500 | 25.00% |
| 501-6150 | GASOLINE & OIL | $ 2,500 | $ 2,500 | 0.00% |
| 501-6250 | JANITORIAL | $ 1,000 | $ 1,000 | 0.00% |
| 501-6400 | OTHER SUPPLIES | $ 1,000 | $ 1,000 | 0.00% |
| | Total Supplies | $ 6,500 | $ 7,000 | 7.69% |
| Maintenance | | | | |
| 501-7050 | BUILDINGS | $ 5,000 | $ 4,000 | -20.00% |
| 501-7300 | FURNITURE & FIXTURES | $ - | $ - | N/A |
| 501-7400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 501-7690 | MAINTENANCE AGREEMENT | $ 13,000 | $ 13,000 | 0.00% |
| | Total Maintenance | $ 18,000 | $ 17,000 | -5.56% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 501-8050 | TELEPHONE | $ 3,500 | $ 3,500 | 0.00% |
| 501-8100 | LEASE OF EQUIPMENT | $ 950 | $ 950 | 0.00% |
| 501-8120 | DATA PROCESSING SERV/WEBSITE | $ 225 | $ 225 | 0.00% |
| 501-8150 | INSURANCE | $ 19,500 | $ 25,000 | 28.21% |
| 501-8160 | WORKERS COMPENSATION | $ 1,670 | $ 1,700 | 1.80% |
| 501-8170 | INVESTMENT FEES | $ 300 | $ 400 | 33.33% |
| 501-8180 | BANK SERVICE FEES | $ 3,600 | $ 600 | -83.33% |
| 501-8200 | SPECIAL SERVICES | $ 4,400 | $ 4,500 | 2.27% |
| 501-8250 | ADVERTISING | $ 2,500 | $ 2,500 | 0.00% |
| 501-8300 | TRAVEL EXPENSE | $ 17,000 | $ 17,000 | 0.00% |
| 501-8350 | EDUCATION & TRAINING | $ 3,000 | $ 3,500 | 16.67% |
| 501-8400 | DUES & SUBSCRIPTIONS | $ 3,200 | $ 4,000 | 25.00% |
| 501-8500 | UTILITIES | $ 1,800 | $ 1,800 | 0.00% |
| 501-8550 | AUDITOR | $ 8,500 | $ 8,500 | 0.00% |
| 501-8650 | MISCELLANEOUS | $ 2,000 | $ 2,000 | 0.00% |
| 501-8860 | BAD DEBTS | $ - | $ - | N/A |
| 501-8870 | SR CITIZEN VOL DONATION | $ 17,800 | $ 18,000 | 1.12% |
| 501-8880 | WELLNESS | $ 1,200 | $ 1,200 | 0.00% |
| | Total Other Charges | $ 91,145 | $ 95,375 | 4.64% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 501-9400 | RADIO/PAGERS/WARNING SYSTEM | $ - | $ - | N/A |
| 501-9510 | COMPUTER EQUIPMENT/SOFTWARE | $ 1,000 | $ 1,000 | 0.00% |
| 501-9600 | LEASE PURCHASE DEBT | $ 1,100 | $ 1,100 | 0.00% |
| 501-9615 | LEASE PURCHASE INTEREST | $ - | $ - | N/A |
| | Total Capital Improvements | $ 2,100 | $ 2,100 | 0.00% |

| | | | |
|---|---|---|---|
| Total - Department Expenses | $ 362,450 | $ 387,599 | 6.94% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| **Personnel Services** | | | | |
| 502-5050 | SALARIES | $ 38,272 | $ 39,000 | 1.90% |
| 502-5090 | OVERTIME | $ 1,000 | $ 1,000 | 0.00% |
| 502-5250 | GROUP HOSPITAL INSURANCE | $ 7,930 | $ 8,041 | 1.40% |
| 502-5300 | RETIREMENT SYSTEM | $ 7,656 | $ 7,656 | 0.00% |
| 502 5350 | SOCIAL SECURITY | $ 2,808 | $ 2,984 | 6.25% |
| 502-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 57,666 | $ 58,681 | 1.76% |
| **Supplies** | | | | |
| 502-6100 | WEARING APPAREL | $ 850 | $ 850 | 0.00% |
| 502-6150 | GASOLINE & OIL | $ 3,500 | $ 2,500 | -28.57% |
| 502-6200 | MINOR TOOLS & APPARATUS | $ 1,000 | $ 1,000 | 0.00% |
| 502-6250 | JANITORIAL | $ 2,200 | $ 2,200 | 0.00% |
| 502-6400 | OTHER SUPPLIES | $ 2,500 | $ 2,500 | 0.00% |
| | Total Supplies | $ 10,050 | $ 9,050 | -9.95% |
| **Maintenance** | | | | |
| 502-7050 | BUILDINGS | $ 2,000 | $ 2,000 | 0.00% |
| 502-7400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 502-7450 | AUTOMOBILES & TRUCKS | $ 1,000 | $ 1,000 | 0.00% |
| | Total Maintenance | $ 3,000 | $ 3,000 | 0.00% |
| **Other Charges** | | | | |
| 502-8120 | Data Processing SRVC | $ - | $ 75 | N/A |
| 502-8150 | Insurance | $ 500 | $ 500 | 0.00% |
| 502-8160 | Workers Compensation | $ 835 | $ 835 | 0.00% |
| | Total Other Charges | $ 1,335 | $ 1,410 | 5.62% |
| **Capital Improvements** | | | | |
| 502-9400 | RADIOS/PAGERS | $ - | $ - | N/A |
| | Total Capital Improvements | $ - | $ - | N/A |
| | Total - Department Expenses | $ 72,052 | $ 72,141 | 0.12% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| **Personnel Services** | | | | |
| 503-5050 | SALARIES | $ 556,337 | $ 554,069 | -0.41% |
| 503-5090 | OVERTIME | $ 20,000 | $ 22,000 | 10.00% |
| 503-5150 | ATTORNEY & JUDGE SERVICES | $ 2,500 | $ 2,500 | 0.00% |
| 503-5200 | JANITOR SERVICES | $ 5,000 | $ 5,000 | 0.00% |
| 503-5250 | GROUP HOSPITAL INSURANCE | $ 92,928 | $ 94,151 | 1.32% |
| 503-5300 | RETIREMENT SYSTEM | $ 93,391 | $ 105,970 | 13.47% |
| 503-5350 | SOCIAL SECURITY | $ 41,466 | $ 41,466 | 0.00% |
| 503-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 811,622 | $ 825,155 | 1.67% |
| **Supplies** | | | | |
| 503-6050 | OFFICE SUPPLIES | $ 5,000 | $ 6,000 | 20.00% |
| 503-6100 | WEARING APPAREL | $ 3,500 | $ 3,500 | 0.00% |
| 503-6150 | GASOLINE & OIL | $ 17,500 | $ 18,000 | 2.86% |
| 503-6200 | MINOR TOOLS & APPARATUS | $ 500 | $ 500 | 0.00% |
| 503-6250 | JANITORIAL | $ 3,000 | $ 3,500 | 16.67% |
| 503-6400 | OTHER SUPPLIES | $ 3,500 | $ 3,000 | -14.29% |
| 503-6410 | TRAINING SUPPLIES | $ 4,000 | $ 4,000 | 0.00% |
| 503-6420 | PATROL SUPPLIES | $ 3,500 | $ 3,500 | 0.00% |
| | Total Supplies | $ 40,500 | $ 42,000 | 3.70% |
| **Maintenance** | | | | |
| 503-7050 | BUILDINGS | $ 2,000 | $ 2,000 | 0.00% |
| 503-7400 | RADIOS/PAGERS | $ 3,000 | $ 3,000 | 0.00% |
| 503-7450 | AUTOMOBILES & TRUCKS | $ 6,000 | $ 8,000 | 33.33% |
| 503-7690 | MAINTENANCE AGREEMENT | $ 14,000 | $ 14,000 | 0.00% |
| 503-7750 | MISCELLANEOUS MAINTENANCE | $ - | $ - | N/A |
| | Total Maintenance | $ 25,000 | $ 27,000 | 8.00% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 503-8050 | TELEPHONE | $ 16,000 | $ 16,000 | 0.00% |
| 503-8100 | LEASE OF EQUIPMENT | $ - | $ - | N/A |
| 503-8120 | DATA PROCESSING SRVC/WEB | $ 225 | $ 800 | 255.56% |
| 503-8150 | INSURANCE | $ 10,000 | $ 10,000 | 0.00% |
| 503-8160 | WORKERS COMPENSATION | $ 11,690 | $ 11,690 | 0.00% |
| 503-8170 | INVESTMENT FEES | $ 500 | $ 500 | 0.00% |
| 503-8300 | TRAVEL EXPENSE | $ 2,500 | $ 2,500 | 0.00% |
| 503-8350 | EDUCATION & TRAINING | $ 5,000 | $ 5,000 | 0.00% |
| 503-8360 | EDUCATION/STATE FUNDED | $ 1,377 | $ 1,377 | 0.00% |
| 503-8400 | DUES & SUBSCRIPTIONS | $ 1,700 | $ 2,000 | 17.65% |
| 503-8500 | UTILITIES | $ 10,000 | $ 10,000 | 0.00% |
| 503-8650 | MISCELLANEOUS | $ - | $ - | N/A |
| 503-8651 | EVIDENCE PROCESSING | $ 2,000 | $ 1,500 | -25.00% |
| 503-8660 | PSAP ACCOUNT | $ - | $ - | N/A |
| 503-8800 | DRUG INTERVENTION | $ 1,500 | $ 1,500 | 0.00% |
| 503-8810 | CITY/COUNTY UTILITIES | $ - | $ - | N/A |
| 503-8820 | CITY/COUNTY MAINTENANCE | $ - | $ - | N/A |
| 503-8830 | CITY/COUNTY INSURANCE | $ - | $ - | N/A |
| 503-8840 | CITY/COUNTY FUEL | $ - | $ - | N/A |
| 503-8850 | CITY/COUNTY TELETYPE & 911 | $ - | $ - | N/A |
| 503-8860 | CONTACT DATA REPORT | $ 5,850 | $ 5,850 | 0.00% |
| 503-8870 | PUBLIC RELATIONS INFORMATION | $ - | $ - | N/A |
| 503-8880 | DRUG DOG | $ - | $ - | N/A |
| 503-8890 | EMERGENCY MGMT COORDINATOR | $ 3,500 | $ 1,500 | -57.14% |
| | Total Other Charges | $ 71,842 | $ 70,217 | -2.26% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 503-9050 | PD BUILDINGS | $ - | $ 10,500 | N/A |
| 503-9300 | FURNITURE & FIXTURES | $ 1,000 | $ 1,000 | 0.00% |
| | | | | N/A |
| 503-9320 | EQUIPMENT | $ 5,000 | $ 3,000 | -40.00% |
| 503-9321 | CRIME SCENE EQUIP | $ 1,500 | $ 1,500 | 0.00% |
| 503-9322 | PRINT KIT | $ - | $ - | N/A |
| 503-9323 | 35MM | $ - | $ - | N/A |
| 503-9400 | RADIOS/PAGERS/CONSOLE | $ 5,000 | $ 3,000 | -40.00% |
| 503-9450 | AUTOMOBILES & TRUCKS | $ 42,000 | $ - | -100.00% |
| 503-9510 | COMPUTER EQUIPMENT/SOFTWARE | $ 3,000 | $ 4,000 | 33.33% |
| 503-9600 | LEASE PURCHASE-DEBT | $ 3,000 | $ 4,050 | 35.00% |
| | Total Capital Improvements | $ 60,500 | $ 27,050 | -55.29% |
| | Total - Department Expenses | $ 1,009,464 | $ 991,422 | -1.79% |

GENERAL FUND
FIRE DEPARTMENT
EXPENSES



| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| **Personnel Services** | | | | |
| 504-5110 | FIREMEN STIPEND | $ - | $ - | N/A |
| 504-5200 | JANITOR SERVICES | $ 1,200 | $ 1,200 | 0.00% |
| 504-5300 | RETIREMENT SYSTEM | $ 5,600 | $ 8,000 | 42.86% |
| 504-5380 | VEHICLE ALLOWANCE | $ - | $ - | N/A |
| | Total Personnel Services | $ 6,800 | $ 9,200 | 35.29% |
| **Supplies** | | | | |
| 504-6050 | OFFICE SUPPLIES | $ 2,000 | $ 2,000 | 0.00% |
| 504-6100 | WEARING APPAREL | $ 5,000 | $ 5,000 | 0.00% |
| 504-6150 | GASOLINE & OIL | $ 7,500 | $ 7,500 | 0.00% |
| 504-6200 | MINOR TOOLS & APPARATUS | $ 5,000 | $ 5,000 | 0.00% |
| 504-6250 | JANITORIAL | $ 500 | $ 500 | 0.00% |
| 504-6300 | CHEM MED SURG & VECTOR | $ - | $ - | N/A |
| 504-6400 | OTHER SUPPLIES | $ 200 | $ 200 | 0.00% |
| 504-6410 | TRAINING SUPPLIES | $ - | $ - | N/A |
| | Total Supplies | $ 20,200 | $ 20,200 | 0.00% |
| **Maintenance** | | | | |
| 504-7050 | BUILDINGS | $ 2,000 | $ 2,000 | 0.00% |
| 504-7350 | MACHINERY & IMPLEMENTS | $ 5,000 | $ 5,000 | 0.00% |
| 504-7400 | RADIOS/PAGERS | $ 2,000 | $ 2,000 | 0.00% |
| 504-7450 | AUTOMOBILES & TRUCKS | $ 7,500 | $ 7,500 | 0.00% |
| 504-7695 | FIRE/RESCUE REPLACEMENT | $ 7,500 | $ 7,500 | 0.00% |
| | Total Maintenance | $ 24,000 | $ 24,000 | 0.00% |

Other Charges

| | | | |
|---|---|---|---|
| 504-8050 | TELEPHONE | $ 1,000 | $ 1,200 | 20.00% |
| 501-8120 | DATA PROC/WEBSITE | $ 225 | $ 225 | 0.00% |
| 504-8150 | INSURANCE | $ 8,500 | $ 8,500 | 0.00% |
| 504-8160 | WORKERS COMPENSATION | $ - | $ - | N/A |
| 504-8300 | TRAVEL EXPENSE | $ 5,000 | $ 5,000 | 0.00% |
| 504-8350 | EDUCATION & TRAINING | $ 3,000 | $ 3,000 | 0.00% |
| 504-8500 | UTILITIES | $ 10,000 | $ 10,000 | 0.00% |
| 504-8650 | MISCELLANEOUS | $ 1,000 | $ 1,000 | 0.00% |
| | Total Other Charges | $ 28,725 | $ 28,925 | 0.70% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 504-9320 | EQUIPMENT | $ - | $ - | N/A |
| 504-9400 | RADIOS | $ 2,000 | $ 2,000 | 0.00% |
| 504-9450 | AUTOMOBILES & TRUCKS | $ - | $ - | N/A |
| 504-9460 | BUILDING IMPROVEMENTS | $ - | $ - | N/A |
| | Total Capital Improvements | $ 2,000 | $ 2,000 | 0.00% |
| | Total - Department Expenses | $ 81,725 | $ 84,325 | 3.18% |

**GENERAL FUND**
**STREET DEPARTMENT**
**EXPENSES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 505-5050 | SALARIES | $ 148,312 | $ 154,180 | 3.96% |
| 505-5080 | EXTRA HELP | $ 8,000 | $ 8,000 | 0.00% |
| 505-5090 | OVERTIME | $ 2,000 | $ 2,000 | 0.00% |
| 505-5250 | GROUP HOSPITAL INSURANCE | $ 29,490 | $ 37,864 | 28.40% |
| 505-5300 | RETIREMENT SYSTEM | $ 21,409 | $ 28,483 | 33.04% |
| 505-5350 | SOCIAL SECURITY | $ 9,189 | $ 11,795 | 28.35% |
| 505-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 218,399 | $ 242,321 | 10.95% |
| Supplies | | | | |
| 505-6050 | OFFICE SUPPLIES | $ 1,800 | $ 1,800 | 0.00% |
| 505-6100 | WEARING APPAREL | $ 3,500 | $ 3,800 | 8.57% |
| 505-6150 | GASOLINE & OIL | $ 20,000 | $ 20,000 | 0.00% |
| 505-6200 | MINOR TOOLS & APPARATUS | $ 1,250 | $ 1,250 | 0.00% |
| 505-6300 | CHEM MED SURG & VECTOR | $ 3,500 | $ 3,500 | 0.00% |
| 505-6400 | OTHER SUPPLIES | $ 1,000 | $ 1,000 | 0.00% |
| 505-6450 | SWEEPER SUPPLIES | $ 1,700 | $ 1,700 | 0.00% |
| | Total Supplies | $ 32,750 | $ 33,050 | 0.92% |
| Maintenance | | | | |
| 505-7100 | STREETS ROADWAYS HIGHWAYS | $ 42,000 | $ 37,000 | -11.90% |
| 505-7350 | MACHINERY & IMPLEMENTS | $ 14,000 | $ 14,000 | 0.00% |
| 505-7400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 505-7450 | AUTOMOBILES & TRUCKS | $ 8,000 | $ 8,000 | 0.00% |
| 505-7510 | TRAFFIC SIGNAL/STREET SIGNS | $ 2,000 | $ 2,000 | 0.00% |
| | Total Maintenance | $ 66,000 | $ 61,000 | -7.58% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 505-8050 | TELEPHONE | $ 3,000 | $ 2,500 | -16.67% |
| 505-8130 | MATERIALS | $ 3,000 | $ 3,000 | 0.00% |
| 505-8150 | INSURANCE | $ 7,000 | $ 7,000 | 0.00% |
| 505-8160 | WORKERS COMPENSATION | $ 3,340 | $ 3,340 | 0.00% |
| 505-8300 | TRAVEL EXPENSE | $ 1,800 | $ 1,800 | 0.00% |
| 505-8350 | EDUCATION & TRAINING | $ 1,800 | $ 1,800 | 0.00% |
| 505-8450 | STREET LIGHTING | $ 55,000 | $ 56,000 | 1.82% |
| 505-8650 | MISCELLANEOUS | $ - | $ - | N/A |
| | Total Other Charges | $ 74,940 | $ 75,440 | 0.67% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 505-9450 | AUTOS & TRUCKS | $ 6,000 | $ 3,500 | -41.67% |
| 505-9500 | STREET SWEEPER | $ - | $ - | N/A |
| | Total Capital Improvements | $ 6,000 | $ 3,500 | -41.67% |
| | Total - Department Expenses | $ 398,089 | $ 415,311 | 4.33% |

GENERAL FUND
REFUSE DEPARTMENT
EXPENSES



| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 506-5050 | SALARIES | $ 120,120 | $ 124,488 | 3.64% |
| 506-5080 | EXTRA HELP | $ 5,000 | $ 5,000 | 0.00% |
| 506-5090 | OVERTIME | $ 1,500 | $ 1,500 | 0.00% |
| 506-5250 | GROUP HOSPITAL INSURANCE | $ 29,490 | $ 29,823 | 1.13% |
| 506-5300 | RETIREMENT SYSTEM | $ 21,409 | $ 21,745 | 1.57% |
| 506-5350 | SOCIAL SECURITY | $ 9,189 | $ 9,523 | 3.64% |
| 506-5370 | UNEMPLOYMENT | $ - | $ - | N/A |
| | Total Personnel Services | $ 186,707 | $ 192,079 | 2.88% |
| Supplies | | | | |
| 506-6050 | OFFICE SUPPLIES | $ 200 | $ 200 | 0.00% |
| 506-6100 | WEARING APPAREL | $ 2,600 | $ 2,800 | 7.69% |
| 506-6150 | GASOLINE & OIL | $ 30,000 | $ 30,000 | 0.00% |
| 506-6200 | MINOR TOOLS & APPARATUS | $ 500 | $ 500 | 0.00% |
| 506-6300 | CHEM MED SURG & VECTOR | $ 500 | $ 500 | 0.00% |
| 506-6400 | OTHER SUPPLIES | $ 500 | $ 500 | 0.00% |
| | Total Supplies | $ 34,300 | $ 34,500 | 0.58% |
| Maintenance | | | | |
| 506-7170 | LANDFILL | $ 3,500 | $ 2,500 | -28.57% |
| 506-7350 | MACHINERY & IMPLEMENTS | $ 17,000 | $ 17,000 | 0.00% |
| 506-7400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 506-7450 | AUTOMOBILES & TRUCKS | $ 2,000 | $ 2,000 | 0.00% |
| | Total Maintenance | $ 22,500 | $ 21,500 | -4.44% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 506-8100 | LEASE OF EQUIPMENT | $ - | $ - | N/A |
| 506-8150 | INSURANCE | $ 1,300 | $ 1,300 | 0.00% |
| 506-8160 | WORKERS COMPENSATION | $ 2,505 | $ 2,505 | 0.00% |
| 506-8200 | SPECIAL SERVICES | $ 10,000 | $ 1,000 | -90.00% |
| 506-8220 | TNRCC FEES/TESTS | $ 14,000 | $ 14,000 | 0.00% |
| 506-8300 | TRAVEL EXPENSE | $ 1,200 | $ 1,200 | 0.00% |
| 506-8350 | EDUCATION & TRAINING | $ 1,200 | $ 1,200 | 0.00% |
| 506-8500 | UTILITIES | $ 400 | $ 400 | 0.00% |
| 506-8650 | MISCELLANEOUS | $ - | $ - | N/A |
| | Total Other Charges | $ 30,605 | $ 21,605 | -29.41% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 506-9320 | EQUIPMENT | $ 8,500 | $ 5,000 | -41.18% |
| 506-9340 | GRANT EXPENSE | $ - | $ - | N/A |
| 506-9450 | AUTOS & TRUCKS | $ - | $ - | N/A |
| 506-9560 | LANDFILL CLOSURE | $ - | $ 7,500 | N/A |
| | Total Capital Improvements | $ 8,500 | $ 12,500 | 47.06% |
| | Total - Department Expenses | $ 282,612 | $ 282,184 | -0.15% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Supplies | | | | |
| 507-6300 | CHEM MED SURG & VECTOR | $ 6,000 | $ 6,000 | 0.00% |
| | Total Supplies | $ 6,000 | $ 6,000 | 0.00% |
| Capital Improvements | | | | |
| 507-9320 | EQUIPMENT - MOSQUITO SPRAYERS | $ - | $ - | N/A |
| | Total Other Charges | $ - | $ - | N/A |
| | Total - Department Expenses | $ 6,000 | $ 6,000 | 0.00% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Supplies | | | | |
| 508-6150 | GASOLINE & OIL | $ 2,500 | $ 2,500 | 0.00% |
| 508-6200 | MINOR TOOLS & APPARATUS | $ 500 | $ 500 | 0.00% |
| 508-6350 | BOTANICAL & AGRICULTURAL | $ 2,250 | $ 2,250 | 0.00% |
| | Total Supplies | $ 5,250 | $ 5,250 | 0.00% |
| Maintenance | | | | |
| 508-7050 | BUILDINGS | $ 1,000 | $ 1,000 | 0.00% |
| 508-7350 | MACHINERY & IMPLEMENTS | $ 5,500 | $ 5,000 | -9.09% |
| 508-7750 | OTHER MAINTENANCE | $ 7,000 | $ 7,000 | 0.00% |
| 508-7760 | FOUNTAIN MAINTENANCE | $ - | $ - | N/A |
| 508-7770 | IRRIGATION MAINTENANCE | $ 3,000 | $ 3,000 | 0.00% |
| | Total Maintenance | $ 16,500 | $ 16,000 | -3.03% |
| Other Charges | | | | |
| 508-8150 | INSURANCE | $ - | $ - | N/A |
| 508-8500 | UTILITIES | $ 15,000 | $ 15,000 | 0.00% |
| | Total Other Charges | $ 15,000 | $ 15,000 | 0.00% |
| Capital Improvements | | | | |
| 508-9320 | EQUIPMENT | $ 55,000 | $ 17,500 | -68.18% |
| 508-9600 | FOUNTAIN/LAKE/RESTROOMS | $ 10,000 | $ 10,000 | 0.00% |
| 508-9800 | IRRIGATION SYSTEM | $ 1,800 | $ 1,800 | 0.00% |
| | Total Capital Improvements | $ 66,800 | $ 29,300 | -56.14% |
| | Total - Department Expenses | $ 103,550 | $ 65,550 | -36.70% |

GENERAL FUND
SWIMMING POOL
EXPENSES



| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 509-5050 | SALARIES | $ 40,000 | $ 40,000 | 0.00% |
| 509-5350 | SOCIAL SECURITY | $ 3,060 | $ 3,060 | 0.00% |
| 509-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 43,060 | $ 43,060 | 0.00% |
| Supplies | | | | |
| 509-6300 | CHEM MED SURG & VECTOR | $ 7,500 | $ 7,500 | 0.00% |
| 509-6400 | OTHER SUPPLIES | $ 2,000 | $ 2,000 | 0.00% |
| 509-6500 | CONCESSION STAND SUPPLIES | $ 10,000 | $ 10,000 | 0.00% |
| | Total Supplies | $ 19,500 | $ 19,500 | 0.00% |
| Maintenance | | | | |
| 509-7050 | BUILDINGS | $ 1,000 | $ 1,000 | 0.00% |
| 509-7350 | MACHINERY & IMPLEMENTS | $ 4,000 | $ 4,000 | 0.00% |
| 509-7750 | OTHER MAINTENANCE | $ 1,500 | $ 2,500 | 66.67% |
| | Total Maintenance | $ 6,500 | $ 7,500 | 15.38% |
| Other Charges | | | | |
| 509-8050 | TELEPHONE | $ - | $ - | N/A |
| 509-8150 | INSURANCE | $ - | $ - | N/A |
| 509-8160 | WORKERS COMPENSATION | $ 2,500 | $ 2,500 | 0.00% |
| 509-8350 | EDUCATION & TRAINING | $ 1,200 | $ 1,200 | 0.00% |
| 509-8500 | UTILITIES | $ 8,000 | $ 8,000 | 0.00% |
| 509-8650 | MISCELLANEOUS | $ 500 | $ 500 | 0.00% |
| | Total Other Charges | $ 12,200 | $ 12,200 | 0.00% |
| | Total - Department Expenses | $ 81,260 | $ 82,260 | 1.23% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 510-5050 | SALARIES | $ 118,150 | $ 122,963 | 4.07% |
| 510-5080 | EXTRA HELP | $ - | $ - | N/A |
| 510-5200 | JANITOR SERVICES | $ 2,400 | $ 2,400 | 0.00% |
| 510-5250 | GROUP HOSPITAL INSURANCE | $ 23,790 | $ 24,123 | 1.40% |
| 510-5300 | RETIREMENT SYSTEM | $ 23,244 | $ 23,757 | 2.20% |
| 510-5350 | SOCIAL SECURITY | $ 9,038 | $ 9,407 | 4.07% |
| 510-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 176,622 | $ 182,649 | 3.41% |
| Supplies | | | | |
| 510-6050 | OFFICE SUPPLIES | $ 2,000 | $ 2,000 | 0.00% |
| 510-6070 | SUMMER READING PROG SUPPLIES | $ 5,000 | $ 4,000 | -20.00% |
| 510-6250 | JANITORIAL | $ 500 | $ 500 | 0.00% |
| 510-6400 | OTHER SUPPLIES | $ 100 | $ 500 | 400.00% |
| | Total Supplies | $ 7,600 | $ 7,000 | -7.89% |
| Maintenance | | | | |
| 510-7050 | BUILDINGS | $ 3,000 | $ 3,000 | 0.00% |
| 510-7300 | FURNITURE & FIXTURES | $ - | $ - | N/A |
| 510-7520 | BOOK REPAIRS | $ - | $ - | N/A |
| 510-7690 | MAINTENANCE AGREEMENT | $ 4,000 | $ 4,000 | 0.00% |
| | Total Maintenance | $ 7,000 | $ 7,000 | 0.00% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 510-8050 | TELEPHONE | $ 2,500 | $ 2,500 | 0.00% |
| 510-8100 | LEASE OF EQUIPMENT | $ 1,300 | $ 1,300 | 0.00% |
| 510-9230 | DATA PROC/WEBSITE | $ 225 | $ 300 | 33.33% |
| 510-8150 | INSURANCE | $ 300 | $ 300 | 0.00% |
| 510-8160 | WORKERS COMPENSATION | $ 2,505 | $ 2,505 | 0.00% |
| 510-8300 | TRAVEL EXPENSE | $ 2,000 | $ 2,000 | 0.00% |
| 510-8400 | DUES & SUBSCRIPTIONS | $ 300 | $ 300 | 0.00% |
| 510-8500 | UTILITIES | $ 9,000 | $ 9,000 | 0.00% |
| 510-8650 | MISCELLANEOUS | $ 200 | $ 200 | 0.00% |
| 510-8700 | MAGAZINES | $ 320 | $ 320 | 0.00% |
| | Total Other Charges | $ 18,650 | $ 18,725 | 0.40% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 510-9050 | BUILDINGS | $ - | $ - | N/A |
| 510-9510 | COMPUTER EQUIPMENT/SOFTWARE | $ 3,000 | $ 3,500 | 16.67% |
| 510-9520 | BOOKS | $ 10,000 | $ 10,000 | 0.00% |
| 510-9530 | MEDIA | $ 1,500 | $ 1,000 | -33.33% |
| | Total Capital Improvements | $ 14,500 | $ 14,500 | 0.00% |
| | Total - Department Expenses | $ 224,372 | $ 229,874 | 2.45% |

**GENERAL FUND**
**NON DEPARTMENTAL**
**EXPENSES**

| Acct. No. Capital Improvements | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 511-9801 | SANITATION SERVICES | $ 260,000 | $ 260,000 | 0.00% |
| 511-9831 | APPRAISAL SERVICES APPR DIST | $ 38,915 | $ 39,090 | 0.45% |
| 511-9851 | BAD DEBTS | $ - | $ - | N/A |
| 511-9861 | EMERGENCY MANAGEMENT | $ - | $ - | N/A |
| 511-9871 | LAND TAXES | $ - | $ - | N/A |
| 511-9881 | TRANSFER TO INTEREST & SINKING | $ - | $ - | N/A |
| 511-9901 | CITY ENGINEER | $ - | $ - | N/A |
| | Total Capital Improvements | $ 298,915 | $ 299,090 | 0.06% |
| | Total - Department Expenses | $ 298,915 | $ 299,090 | 0.06% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| **Personnel Services** | | | | |
| 512-5050 | SALARIES | $ 37,980 | $ 39,491 | 3.98% |
| 512-5090 | OVERTIME | | | N/A |
| 512-5150 | JUDGE SERVICES | $ 2,000 | $ 2,000 | 0.00% |
| 512-5160 | CITY ATTORNEY | $ - | $ - | N/A |
| 512-5250 | GROUP HOSPITAL INSURANCE | $ 13,630 | $ 13,741 | 0.82% |
| 512-5300 | RETIREMENT SYSTEM | $ 7,598 | $ 7,753 | 2.04% |
| 512-5350 | SOCIAL SECURITY | $ 2,906 | $ 3,021 | 3.98% |
| 512-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 64,114 | $ 66,007 | 2.95% |
| **Supplies** | | | | |
| 512-6050 | OFFICE SUPPLIES | $ 400 | $ 400 | 0.00% |
| 512-6400 | OTHER SUPPLIES | $ 100 | $ 100 | 0.00% |
| | Total Supplies | $ 500 | $ 500 | 0.00% |
| **Maintenance** | | | | |
| 512-7690 | MAINTENANCE AGREEMENT | $ 3,000 | $ 4,000 | 33.33% |
| | Total Maintenance | $ 3,000 | $ 4,000 | 33.33% |
| **Other Charges** | | | | |
| 512-8050 | TELEPHONE | $ 700 | $ 700 | 0.00% |
| 512-8120 | DATA PROCESSING SERVICE | $ 225 | $ 225 | 0.00% |
| 512-8150 | INSURANCE | $ - | $ - | N/A |
| 512-8160 | WORKERS COMPENSATION | $ 835 | $ 835 | 0.00% |
| 512-8300 | TRAVEL EXPENSE | $ 2,500 | $ 2,500 | 0.00% |
| 512-8350 | EDUCATION & TRAINING | $ 600 | $ 600 | 0.00% |
| 512-8400 | DUES & SUBSCRIPTIONS | $ 100 | $ 100 | 0.00% |
| 512-8650 | MISCELLANEOUS | $ 50 | $ 50 | 0.00% |
| 512-8800 | JURY PAY | $ 200 | $ 200 | 0.00% |
| 512/8815 | CHILD SAFETY FUND EXPENSE | $ 500 | $ 500 | 0.00% |
| 512-8816 | SECURITY FUND EXPENSE | $ 1,250 | $ 1,250 | 0.00% |
| | Total Other Charges | $ 6,960 | $ 6,960 | 0.00% |
| **Capital Improvements** | | | | |
| 512-9510 | COMPUTER EQUIPMENT/SOFTWARE | $ 500 | $ 500 | 0.00% |
| 512-9515 | TECHNOLOGY FUND EXPENSE | $ 1,500 | $ 1,500 | 0.00% |
| | Total Capital Improvements | $ 2,000 | $ 2,000 | 0.00% |
| | Total - Department Expenses | $ 76,574 | $ 79,467 | 3.78% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| **Personnel Services** | | | | |
| 514-5050 | SALARIES | $ - | $ - | N/A |
| 514-5090 | OVERTIME | $ - | $ - | N/A |
| 514-5250 | GROUP HOSPITAL INSURANCE | $ - | $ - | N/A |
| 514-5300 | RETIREMENT SYSTEM | $ - | $ - | N/A |
| 514-5350 | SOCIAL SECURITY | $ - | $ - | N/A |
| 514-5370 | UNEMPLOYMENT COMPENSATIOI | $ - | $ - | N/A |
| | Total Personnel Services | $ - | $ - | N/A |
| **Supplies** | | | | |
| 514-6100 | UNIFORMS | $ - | $ - | N/A |
| | Total Supplies | $ - | $ - | N/A |
| **Maintenance** | | | | |
| 514-7750 | Maintenance & Repairs | $ 3,500 | $ 3,500 | 0.00% |
| | Total Maintenance | $ 3,500 | $ 3,500 | 0.00% |
| **Other Charges** | | | | |
| 514-8130 | OTHER SERVICES | $ 60,000 | $ 60,000 | 0.00% |
| | Total Other Services | $ 60,000 | $ 60,000 | 0.00% |
| | Total - Department Expenses | $ 63,500 | $ 63,500 | 0.00% |

**GENERAL FUND**
**ANIMAL CONTROL/CODE ENFORCEMENT**
**EXPENSES**



| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 515-5050 | SALARIES | $ 32,635 | $ 49,608 | 52.01% |
| 515-5090 | OVERTIME | $ 5,000 | $ 5,500 | 10.00% |
| 515-5250 | GROUP HOSPITAL INSURANCE | $ 7,930 | $ 8,041 | 1.40% |
| 515-5300 | RETIREMENT SYSTEM | $ 4,971 | $ 4,971 | 0.00% |
| 515-5350 | SOCIAL SECURITY | $ 2,497 | $ 2,602 | 4.21% |
| 515-5370 | UNEMPLOYMENT COMPENSATIOI | $ - | $ - | N/A |
| | Total Personnel Services | $ 53,033 | $ 70,722 | 33.35% |
| Supplies | | | | |
| 515-6050 | OFFICE SUPPLIES | $ 500 | $ 500 | 0.00% |
| 515-6100 | WEARING APPAREL | $ 400 | $ 400 | 0.00% |
| 515-6150 | GASOLINE & OIL | $ 2,500 | $ 2,000 | -20.00% |
| 515-6200 | MINOR TOOLS & APPARATUS | $ 400 | $ 400 | 0.00% |
| 515-6360 | DOG POUND | $ 4,500 | $ 5,000 | 11.11% |
| 515-6400 | OTHER SUPPLIES | $ 400 | $ 400 | 0.00% |
| | Total Supplies | $ 8,700 | $ 8,700 | 0.00% |
| Maintenance | | | | |
| 515-7400 | RADIOS & PAGERS | $ - | $ - | N/A |
| 515-7450 | AUTOMOBILES & TRUCKS | $ 1,000 | $ 1,500 | 50.00% |
| | Total Maintenance | $ 1,000 | $ 1,500 | 50.00% |
| Other Charges | | | | |
| 515-8050 | TELEPHONE | $ 750 | $ 750 | 0.00% |
| 515-8150 | INSURANCE | $ 3,000 | $ 2,000 | -33.33% |
| 515-8160 | WORKERS COMPENSATION | $ 835 | $ 835 | 0.00% |
| 515-8300 | TRAVEL EXPENSE | $ 500 | $ 500 | 0.00% |
| 515-8350 | EDUCATION & TRAINING | $ 1,000 | $ 1,200 | 20.00% |
| 515-8650 | MISCELLANEOUS | $ 200 | $ 200 | 0.00% |
| | Total Other Charges | $ 6,285 | $ 5,485 | -12.73% |

| | | | | |
|---|---|---|---|---|
| 515-9320 | EQUIPMENT | $ 1,500 | $ 1,500 | 0.00% |
| 515-9400 | RADIOS & PAGERS | $ - | $ - | N/A |
| 515-9450 | AUTOMOBILES & TRUCKS | $ - | $ - | N/A |
| 515-9510 | COMPUTER EQUIPMENT | $ - | $ - | N/A |
| | Total Capital Improvements | $ 1,500 | $ 1,500 | 0.00% |
| | Total - Department Expenses | $ 70,518 | $ 87,907 | 24.66% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Supplies | | | | |
| 516-6150 | GASOLINE & OIL | $ 7,000 | $ 7,000 | 0.00% |
| 516-6300 | CHEM MED SURG & VECTOR | $ 1,000 | $ 1,000 | 0.00% |
| 516-6400 | OTHER SUPPLIES | $ 200 | $ 200 | 0.00% |
| | Total Supplies | $ 8,200 | $ 8,200 | 0.00% |
| Maintenance | | | | |
| 516-7050 | BUILDINGS | $ 2,000 | $ 1,500 | -25.00% |
| 516-7100 | RUNWAYS | $ 3,000 | $ 2,500 | -16.67% |
| 516-7350 | MACHINERY & IMPLEMENTS | $ 500 | $ 500 | 0.00% |
| 516-7400 | RADIOS & PAGERS | $ - | $ - | N/A |
| 516-7750 | OTHER MAINTENANCE | $ 500 | $ 500 | 0.00% |
| | Total Maintenance | $ 6,000 | $ 5,000 | -16.67% |
| Other Charges | | | | |
| 516-8150 | INSURANCE | $ 3,500 | $ 4,500 | 28.57% |
| 516-8200 | SPECIAL SERVICES | $ 750 | $ 750 | 0.00% |
| 516-8300 | TRAVEL EXPENSE | $ - | $ - | N/A |
| 516-8500 | UTILITIES | $ 3,500 | $ 3,500 | 0.00% |
| 516-8650 | MISCELLANEOUS | $ - | $ - | N/A |
| 516-8750 | GRANT EXPENSE | $ - | $ - | N/A |
| | Total Other Charges | $ 7,750 | $ 8,750 | 12.90% |
| Capital Improvements | | | | |
| 516-9320 | EQUIPMENT | $ - | $ - | N/A |
| 516-9870 | DEPRECIATION | $ - | $ - | N/A |
| | Total Capital Improvements | $ - | $ - | N/A |
| | Total - Department Expenses | $ 21,950 | $ 21,950 | 0.00% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 517-5200 | JANITOR SERVICES | $ 2,100 | $ 2,000 | -4.76% |
| | Total Personnel Services | $ 2,100 | $ 2,000 | -4.76% |
| Supplies | | | | |
| 517-6050 | OFFICE SUPPLIES | $ 500 | $ 500 | 0.00% |
| 517-6250 | JANITORIAL | $ 1,000 | $ 1,000 | 0.00% |
| 517-6400 | OTHER SUPPLIES | $ 500 | $ 500 | 0.00% |
| | Total Supplies | $ 2,000 | $ 2,000 | 0.00% |
| Maintenance | | | | |
| 517-7050 | BUILDINGS | $ 500 | $ 1,000 | 100.00% |
| 517-7690 | MAINTENANCE AGREEMENT | $ 500 | $ - | -100.00% |
| | Total Maintenance | $ 1,000 | $ 1,000 | 0.00% |
| Other Charges | | | | |
| 517-8050 | TELEPHONE | $ - | $ - | N/A |
| 517-8500 | UTILITIES | $ 2,400 | $ 2,000 | -16.67% |
| | Total Other Charges | $ 2,400 | $ 2,000 | -16.67% |
| | Total - Department Expenses | $ 7,500 | $ 7,000 | -6.67% |

2021-2022
# REVENUE AND EXPENSE SUMMARY
# INTEREST & SINKING

## REVENUES

| | | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|---|
| All Revenues | | $ 522,880 | $ 519,798 |
| | TOTALS: | $ 522,880 | $ 519,798 |

## EXPENSES

| | | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|---|
| Non Departmental | | $ 522,372 | $ 518,998 | 100.0% |
| | Totals: | $ 522,372 | $ 518,998 | |
| | Fund Balance: | $ 508 | $ 800 | |

**REVENUES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4600 | INTEREST EARNED | $ - | $ - | N/A |
| 4601 | TEXSTAR INTEREST | $ - | $ - | N/A |
| 4603 | LOGIC INTEREST | $ 1,000 | $ 1,000 | 0.00% |
| 4610 | I&S MISCELLANEOUS REVENUE | $ - | $ - | N/A |
| 4710 | TRANSFER FROM W&S - TN 94 | $ 300,000 | $ 300,000 | 0.00% |
| 4810 | TRANSFER FROM ECON DEV TN94 | $ - | $ - | N/A |
| 4900 | PROPERTY DEBT TAX | $ 222,080 | $ 218,998 | -1.39% |
| | | $ 523,080 | $ 519,998 | -0.59% |

**INTEREST & SINKING**
**NON DEPARTMENTAL**
**EXPENSES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 500-5020 | PRINCIPAL PAYMENTS - TN 94 | $ 405,292 | $ 411,000 | 1.41% |
| 500-5030 | INTEREST PAYMENTS - TN 94 | $ 117,080 | $ 107,998 | -7.76% |
| | Total Personnel Services | $ 522,372 | $ 518,998 | -0.65% |
| | Total - Department Expenses | $ 522,372 | $ 518,998 | -0.65% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# WATER & SEWER

**REVENUES**

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ 1,635,800 | $ 1,633,800 |
| TOTALS: | $ 1,635,800 | $ 1,633,800 |

**EXPENSES**

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| Utility Billing | $ 182,901 | $ 189,472 | 12.1% |
| Water & Wewer Operations | $ 773,935 | $ 774,146 | 49.5% |
| Non Departmental | $ 600,000 | $ 600,000 | 38.4% |
| Totals: | $ 1,556,836 | $ 1,563,618 | |
| Fund Balance: | $ 78,964 | $ 70,182 | |

**REVENUES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4280 | WATER TAP FEES | $ 3,000 | $ 3,000 | 0.00% |
| 4410 | WATER SALES | $ 985,000 | $ 985,000 | 0.00% |
| 4420 | SEWER CHARGES | $ 525,000 | $ 525,000 | 0.00% |
| 4430 | PENALTY | $ 60,000 | $ 60,000 | 0.00% |
| 4440 | RECONNET FEES | $ 15,000 | $ 15,000 | 0.00% |
| 4470 | SENIOR CITIZEN DISCOUNT | $ (15,000) | $ (15,000) | N/A |
| 4600 | INTEREST EARNED | $ 2,500 | $ 2,500 | 0.00% |
| 4601 | TX STAR INTEREST | $ - | $ - | N/A |
| 4602 | TEXPOOL INTEREST | $ - | $ - | N/A |
| 4603 | LOGIC INTEREST | $ 30,000 | $ 20,000 | -33.33% |
| 4610 | MISCELLANEOUS REVENUE | $ 5,000 | $ 5,000 | 0.00% |
| 4660 | OTHER LEASE INCOME | $ - | $ - | N/A |
| 4665 | LEASE/EAST WELL FIELD | $ - | $ - | N/A |
| 4670 | LAND LEASE (AGRICULTURE) | $ 30,300 | $ 33,300 | 9.90% |
| 4675 | SALE OF EAST WELL FIELD | $ - | $ - | N/A |
| 4710 | TRANSFER IN CAPITAL PROJECTS | $ - | $ - | N/A |
| | | $ 1,640,800 | $ 1,633,800 | -0.43% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 511-5050 | SALARIES | $ 73,637 | $ 76,508 | 3.90% |
| 511-5080 | EXTRA HELP | $ - | $ - | N/A |
| 511-5090 | OVERTIME | $ 300 | $ 300 | 0.00% |
| 511-5200 | JANITOR SERVICES | $ 1,820 | $ 1,850 | 1.65% |
| 511-5250 | GROUP HOSPITAL INSURANCE | $ 15,860 | $ 16,082 | 1.40% |
| 511-5300 | RETIREMENT SYSTEM | $ 14,231 | $ 14,529 | 2.10% |
| 511-5350 | SOCIAL SECURITY | $ 5,633 | $ 5,853 | 3.90% |
| 511-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 111,481 | $ 115,122 | 3.27% |
| Supplies | | | | |
| 511-6000 | POSTAGE | $ 9,000 | $ 10,000 | 11.11% |
| 511-6050 | OFFICE SUPPLIES | $ 4,000 | $ 4,000 | 0.00% |
| 511-6250 | JANITORIAL | $ 1,000 | $ 1,000 | 0.00% |
| 511-6400 | OTHER SUPPLIES | $ 500 | $ 500 | 0.00% |
| | Total Supplies | $ 14,500 | $ 15,500 | 6.90% |
| Maintenance | | | | |
| 511-7050 | BUILDINGS | $ 3,000 | $ 3,000 | 0.00% |
| 511-7300 | FURNITURE & FIXTURES | $ - | $ - | N/A |
| 511-7400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 511-7690 | MAINTENANCE AGREEMENT | $ 18,800 | $ 19,000 | 1.06% |
| | Total Maintenance | $ 21,800 | $ 22,000 | 0.92% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 511-8050 | TELEPHONE | $ 4,000 | $ 3,500 | -12.50% |
| 511-8100 | LEASE OF EQUIPMENT | $ 950 | $ 950 | 0.00% |
| 511-8120 | DATA PROCESSING SERVICE | $ 2,800 | $ 3,000 | 7.14% |
| 511-8150 | INSURANCE | $ - | $ - | N/A |
| 511-8160 | WORKERS COMPENSATION | $ 1,670 | $ 1,700 | 1.80% |
| 511-8200 | SPECIAL SERVICES | $ 10,000 | $ 13,000 | 30.00% |
| 511-8250 | ADVERTISING | $ - | $ - | N/A |
| 511-8300 | TRAVEL EXPENSE | $ 1,000 | $ 1,000 | 0.00% |
| 511-8350 | EDUCATION & TRAINING | $ 1,000 | $ 1,000 | 0.00% |
| 511-8500 | UTILITIES | $ 1,600 | $ 1,600 | 0.00% |
| 511-8550 | AUDITOR | $ 8,500 | $ 8,500 | 0.00% |
| 511-8650 | MISCELLANEOUS | $ 500 | $ 500 | 0.00% |
| | Total Other Charges | $ 32,020 | $ 34,750 | 8.53% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 511-9040 | OFFICE EQUIPMENT | $ - | $ - | N/A |
| 511-9510 | COMPUTER EQUIPMENT/SOFTWARE | $ 2,000 | $ 2,000 | 0.00% |
| 511-9600 | LEASE/PURCHASE DEBT | $ 1,100 | $ 1,100 | 0.00% |
| 511-9916 | INTEREST PAID | $ - | $ - | N/A |
| | Total Capital Improvements | $ 3,100 | $ 3,100 | 0.00% |
| | Total - Department Expenses | $ 182,901 | $ 190,472 | 4.14% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 512-5050 | SALARIES | $ 229,592 | $ 232,370 | 1.21% |
| 512-5080 | EXTRA HELP | $ - | $ - | N/A |
| 512-5090 | OVERTIME | $ 15,000 | $ 15,000 | 0.00% |
| 512-5250 | GROUP HOSPITAL INSURANCE | $ 51,049 | $ 51,605 | 1.09% |
| 512-5300 | RETIREMENT SYSTEM | $ 45,930 | $ 45,620 | -0.67% |
| 512-5350 | SOCIAL SECURITY | $ 17,564 | $ 17,776 | 1.21% |
| 512-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ 359,135 | $ 362,371 | 0.90% |
| Supplies | | | | |
| 512-6100 | WEARING APPAREL | $ 4,700 | $ 5,100 | 8.51% |
| 512-6150 | GASOLINE & OIL | $ 18,000 | $ 18,000 | 0.00% |
| 512-6200 | MINOR TOOLS & APPARATUS | $ 1,200 | $ 1,200 | 0.00% |
| 512-6300 | CHEM MED SURG & VECTOR | $ 10,000 | $ 10,000 | 0.00% |
| 512-6400 | OTHER SUPPLIES | $ 1,500 | $ 1,500 | 0.00% |
| | Total Supplies | $ 35,400 | $ 35,800 | 1.13% |
| Maintenance | | | | |
| 512-7050 | BUILDINGS | $ 3,500 | $ 2,500 | -28.57% |
| 512-7060 | SEWER TREATMENT PLNT/LIFTSTATN | $ 30,000 | $ 28,000 | -6.67% |
| 512-7200 | SANITARY SEWERS | $ 10,000 | $ 10,000 | 0.00% |
| 512-7230 | RESERVOIR & STORAGE TANKS | $ 5,000 | $ 5,000 | 0.00% |
| 512-7350 | MACHINERY & IMPLEMENTS | $ 4,000 | $ 4,000 | 0.00% |
| 512-7400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 512-7450 | AUTOMOBILES & TRUCKS | $ 3,500 | $ 3,500 | 0.00% |
| 512-7630 | WATER MAINS | $ 8,200 | $ 10,000 | 21.95% |
| 512-7650 | METERS & SETTINGS | $ 7,500 | $ 10,000 | 33.33% |
| 512-7680 | WELLS PUMPS & MOTORS | $ 50,000 | $ 40,000 | -20.00% |
| 512-7750 | OTHER MAINTENANCE | $ - | $ - | N/A |
| 512-7800 | IRRIGATION SYSTEM | $ 5,000 | $ 5,000 | 0.00% |
| | Total Maintenance | $ 126,700 | $ 118,000 | -6.87% |

Other Charges

| | | | | |
|---|---|---|---|---|
| 512-8050 | TELEPHONE | $ 3,500 | $ 3,500 | 0.00% |
| 512-8120 | WEBSITE | $ 225 | $ 1,500 | 566.67% |
| 512-8150 | INSURANCE | $ 28,000 | $ 32,000 | 14.29% |
| 512-8160 | WORKERS COMPENSATION | $ 4,175 | $ 4,175 | 0.00% |
| 512-8180 | BANK SERVICE FEES | $ 600 | $ 600 | 0.00% |
| 512-8200 | SPECIAL SERVICES | $ 5,000 | $ 5,000 | 0.00% |
| 512-8220 | TNRCC FEES/TESTS | $ 16,000 | $ 16,000 | 0.00% |
| 512-8300 | TRAVEL EXPENSE | $ 4,500 | $ 4,500 | 0.00% |
| 512-8350 | EDUCATION & TRAINING | $ 4,500 | $ 4,500 | 0.00% |
| 512-8400 | DUES & SUBSCRIPTIONS | $ 1,200 | $ 1,200 | 0.00% |
| 512-8500 | UTILITIES | $ 120,000 | $ 120,000 | 0.00% |
| 512-8650 | MISCELLANEOUS | $ 1,500 | $ 1,500 | 0.00% |
| | Total Other Charges | $ 189,200 | $ 194,475 | 2.79% |

Capital Improvements

| | | | | |
|---|---|---|---|---|
| 512-9130 | WATER MAINS & TAPS | $ 15,000 | $ 15,000 | 0.00% |
| 512-9150 | METERS & SETTINGS | $ 10,000 | $ 10,000 | 0.00% |
| 512-9210 | WELLS PUMPS & MOTORS | $ 35,000 | $ 35,000 | 0.00% |
| 512-9320 | EQUIPMENT | $ 3,500 | $ 3,500 | 0.00% |
| 512-9400 | RADIOS/PAGERS | $ - | $ - | N/A |
| 512-9450 | AUTOMOBILES & TRUCKS | $ - | $ - | N/A |
| 512-9460 | ELEVATED STORAGE | $ - | $ - | N/A |
| 512-9480 | LAND/WATER ACQUISITION | $ - | $ - | N/A |
| 512-9500 | MATCHING GRANT FUNDS | $ - | $ - | N/A |
| 512-9916 | INTEREST PAID | $ - | $ - | N/A |
| | Total Capital Improvements | $ 63,500 | $ 63,500 | 0.00% |
| | Total - Department Expenses | $ 773,935 | $ 774,146 | 0.03% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Capital Improvements | | | | |
| 513-9830 | TRANSFER TO CAPITAL OUTLAY | $ - | $ - | N/A |
| 513-9840 | TRANSFER TO GENERAL FUND | $ 300,000 | $ 300,000 | 0.00% |
| 513-9850 | CASH OVER & SHORT | $ - | $ - | N/A |
| 513-9860 | BAD DEBTS | $ - | $ - | N/A |
| 513-9870 | DEPRECIATION | $ - | $ - | N/A |
| 513-9880 | TRANSFER TO INTEREST & SINKING | $ 300,000 | $ 300,000 | 0.00% |
| 513-9900 | BOND INTEREST | $ - | $ - | N/A |
| | Total Capital Improvements | $ 600,000 | $ 600,000 | 0.00% |
| | Total - Department Expenses | $ 600,000 | $ 600,000 | 0.00% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# CAPITAL PROJECTS FUND

## REVENUES

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ 693,820 | $ 703,750 |
| TOTALS: | $ 693,820 | $ 704,250 |

## EXPENSES

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| | $ 693,820 | $ 704,250 | 100.0% |
| Totals: | $ 693,820 | $ 704,250 | |
| Fund Balance: | $ - | $ - | |

REVENUES

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4600 | INTEREST EARNED | $ - | $ - | N/A |
| 4601 | TX STAR INTEREST | $ - | $ - | N/A |
| 4602 | TEXPOOL INTEREST | $ - | $ - | N/A |
| 4603 | LOGIC INTEREST | $ 500 | $ 500 | 0.00% |
| 4610 | INTEREST EARNED (SURPLUS PROP) | $ - | $ - | N/A |
| 4650 | REIMB FROM CDBG | $ 275,000 | $ 275,000 | 0.00% |
| 4660 | REIMB FROM HOME GRANT | $ 340,000 | $ 340,000 | 0.00% |
| 4700 | TRANSFER FROM WATER & SEWER | $ 55,000 | $ 55,000 | 0.00% |
| 4800 | TRANSFER FROM GENRAL FUND | $ 23,320 | $ 33,750 | 44.73% |
| | Totals | $ 693,820 | $ 704,250 | 1.50% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Non Departmental | | | | |
| 501-8460 | MATCHING FUNDS Transfer | $ 693,820 | $ 704,250 | 0.00% |
| | | $ 693,820 | $ 704,250 | 0.00% |
| | Total - Department Expenses | $ 693,820 | $ 704,250 | 0.00% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# CO Bonds 2008 Fund

**REVENUES**

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ - | $ - |
| TOTALS: | $ - | $ - |

**EXPENSES**

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| Non Departmental | $ - | $ - | |
| Totals: | $ - | $ - | |
| Fund Balance: | $ - | $ - | |

**CO BONDS FUND**

**REVENUES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4020 | CERTIFICATES OF OBLIGATION 08 | $ - | $ - | 0.00% |
| 4600 | INTEREST EARNED | $ - | $ - | 0.00% |
| 4601 | TX STAR INTEREST | $ - | $ - | 0.00% |
| 4602 | TEXPOOL INTEREST | $ - | $ - | 0.00% |
| 4603 | LOGIC INTEREST | $ - | $ - | 0.00% |
| | Totals | $ - | $ - | 0.00% |

**CO BONDS FUND**
**NON DEPARTMENTAL**
**EXPENSES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Captial Improvements | | | | |
| 500-9000 | CO BOND EXPENSES | $ - | $ - | 0.00% |
| 500-9300 | PUBLIC WORKS EQUIPMENT | $ - | $ - | 0.00% |
| 500-9400 | SEWER LINE EXTENSION | $ - | $ - | 0.00% |
| 500-9500 | POLICE DEPT IMPROVEMENTS | $ - | $ - | 0.00% |
| 500-9600 | WASTEWATER PLANT IMPROVEMENTS | $ - | $ - | 0.00% |
| 500-9700 | SWIMMING POOL | $ - | $ - | 0.00% |
| 500-9800 | WATER SYSTEM IMPROVEMENTS | $ - | $ - | 0.00% |
| 500-9900 | LANDFILL IMPROVEMENTS | $ - | $ - | 0.00% |
| | | $ - | $ - | 0.00% |
| | Total - Department Expenses | $ - | $ - | 0.00% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
## STREET MAINTENANCE TAX FUND

**REVENUES**

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ 110,100 | $ 120,100 |
| TOTALS: | $ 110,100 | $ 120,100 |

**EXPENSES**

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| Non Departmental | $ 110,000 | $ 120,000 | 100.0% |
| Totals: | $ 110,000 | $ 120,000 | |
| Fund Balance: | $ 100 | $ 100 | |

**STREET MAINTENANCE TAX FUND**

**REVENUES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4600 | INTEREST EARNED | $ 100 | $ 100 | 0.00% |
| 4610 | MISCELLANEOUS | $ - | $ - | N/A |
| 4615 | FROM SALES TAX | $ 110,000 | $ 120,000 | 9.09% |
| 4620 | FUNDS FROM TDHCA | $ - | $ - | N/A |
| 4625 | LOCAL MATCHING FUNDS | $ - | $ - | N/A |
| | Totals | $ 110,100 | $ 120,100 | 9.08% |

**STREET MAINTENANCE TAX FUND**
**NON DEPARTMENTAL**
**EXPENSES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Captial Improvements | | | | |
| 500-5020 | PAYMENT TO CONTRACTOR | $ 110,000 | $ 120,000 | 9.09% |
| 500-5030 | Engineering Fees | $ - | $ - | N/A |
| 500-5040 | GRANT ADMINISTRATION | $ - | $ - | N/A |
| | | $ 110,000 | $ 120,000 | 9.09% |
| | Total - Department Expenses | $ 110,000 | $ 120,000 | 9.09% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# GRANTS

**REVENUES**

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ 338,705 | $ 704,250 |
| TOTALS: | $ 338,705 | $ 704,250 |

**EXPENSES**

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| Non Departmental | $ 358,000 | $ 704,250 | 99.0% |
| Totals: | $ 358,000 | $ 704,250 | |
| Fund Balance: | $ (19,295) | $ - | |

**REVENUES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4600 | INTEREST EARNED | $ - | $ - | N/A |
| 4620 | FUNDS FROM STATE | $ 275,000 | $ 615,000 | 123.64% |
| 4625 | LOCAL MATCHING FUNDS | $ 78,320 | $ 89,250 | 13.96% |
| | | $ 353,320 | $ 704,250 | 99.32% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 500-5020 | CDBG GRANT | $ 330,000 | $ 330,000 | 0.00% |
| 500-5030 | ENGINEERING FEES | $ - | $ - | N/A |
| 500-5040 | GRANT ADMINISTRATION | $ - | $ - | N/A |
| 500-5050 | HOME GRANT EXPENSES | $ 363,320 | $ 374,250 | 3.01% |
| 500-5060 | PLANNING GRANT | $ - | $ - | N/A |
| 500-5070 | LOAN COST | $ - | $ - | N/A |
| | Total Personnel Services | $ 693,320 | $ 704,250 | 1.58% |
| | Total - Department Expenses | $ 693,320 | $ 704,250 | 1.58% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# HOTEL/MOTEL TAX FUND

**REVENUES**

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ 51,800 | $ 50,800 |
| TOTALS: | $ 51,800 | $ 50,800 |

**EXPENSES**

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| Non Departmental | $ 67,500 | $ 60,500 | 100.0% |
| Totals: | $ 67,500 | $ 60,500 | |
| Fund Balance: | $ (15,700) | $ (9,700) | |

HOTEL/MOTEL TAX



REVENUES

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4190 | FROM HOTELS/MOTELS | $ 50,000 | $ 50,000 | 0.00% |
| 4600 | INTEREST EARNED | | $ - | N/A |
| 4603 | LOGIC INTEREST | $ 1,800 | $ 800 | -55.56% |
| | Totals: | $ 51,800 | $ 50,800 | -1.93% |

**HOTEL/MOTEL TAX FUND**
**NON DEPARTMENTAL**
**EXPENSES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 500-5050 | SALARIES | $ - | $ - | N/A |
| 500-5090 | OVERTIME | $ - | $ - | N/A |
| 500-5250 | GROUP HOSPITAL INSURANCE | $ - | $ - | N/A |
| 500-5300 | RETIREMENT SYSTEM | $ - | $ - | N/A |
| 500-5350 | SOCIAL SECURITY | $ - | $ - | N/A |
| 500-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| | Total Personnel Services | $ - | $ - | N/A |
| Other Charges | | | | |
| 500-8160 | WORKERS COMPENSATION | $ - | $ - | N/A |
| 500-8250 | ADVERTISING | $ - | $ - | N/A |
| | Total Other Charges | $ - | $ - | N/A |
| Capital Improvements | | | | |
| 500-9010 | CHAMBER OF COMMERCE | $ 20,000 | $ 20,000 | 0.00% |
| 500-9020 | HERITAGE FOUNDATION | $ 10,000 | $ 12,500 | 25.00% |
| 500-9030 | MULE MEMORIAL | $ - | | N/A |
| 500-9040 | OTHER EXPENSES | $ 25,000 | $ 18,000 | -28.00% |
| 500-9060 | JULY 4TH CELEBRATION | $ 7,500 | $ 10,000 | 33.33% |
| 500-9070 | SOFTBALL TOURNAMENTS | $ - | $ - | N/A |
| | Total Capital Improvements | $ 62,500 | $ 60,500 | -3.20% |
| | Total - Department Expenses | $ 62,500 | $ 60,500 | -3.20% |

# 2021-2022
# REVENUE AND EXPENSE SUMMARY
# ECONOMIC DEVELOPMENT FUND

## REVENUES

| | 2020-2021 Budget | 2021-2022 Budget |
|---|---|---|
| All Revenues | $ 1,246,861 | $ 1,179,334 |
| TOTALS: | $ 1,246,861 | $ 1,179,334 |

## EXPENSES

| | 2020-2021 Budget | 2021-2022 Budget | Percent of Total Expenses |
|---|---|---|---|
| Non Departmental | $ 153,630 | $ 158,402 | 0.1% |
| Project Costs | $ 1,088,461 | $ 1,020,935 | 0.0% |
| Totals: | $ 1,242,091 | $ 1,179,337 | |
| Fund Balance: | $ 4,770 | | |

**REVENUES**

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| 4170 | SALES TAX | $ 110,000 | $ 120,000 | 9.09% |
| 4600 | INTEREST | $ 300 | $ 300 | 0.00% |
| 4601 | TXSTAR INTEREST | $ - | $ - | N/A |
| 4602 | TEXPOOL INTEREST | $ - | $ - | N/A |
| 4603 | LOGIC INTEREST | $ 6,000 | $ 3,000 | -50.00% |
| 4605 | INTEREST MULESHOE PEA & BEAN | $ - | $ - | N/A |
| 4606 | INTEREST REVENUE | $ - | $ - | N/A |
| 4607 | INTEREST EEVOLVE | $ 100 | $ - | -100.00% |
| 4610 | MISCELLANEOUS REVENUE | $ - | $ - | N/A |
| 4650 | CASH POOL TRANSFER | $ 1,133,461 | $ 1,056,034 | -6.83% |
| | Totals: | $ 1,249,861 | $ 1,179,334 | -5.64% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Personnel Services | | | | |
| 500-5050 | SALARIES | $ 42,286 | $ 43,977 | 4.00% |
| 500-5150 | ATTORNEY & JUDGE SERVICES | $ 5,000 | $ 5,000 | 0.00% |
| 500-5200 | JANITOR SERVICES | $ 1,850 | $ 1,850 | 0.00% |
| 500-5250 | GROUP HOSPITAL INSURANCE | $ 7,930 | $ 8,041 | 1.40% |
| 500-5300 | RETIREMENT SYSTEM | $ 8,459 | $ 8,634 | 2.06% |
| 500-5350 | SOCIAL SECURITY | $ 3,235 | $ 3,364 | 4.00% |
| 500-5370 | UNEMPLOYMENT COMPENSATION | $ - | $ - | N/A |
| 500-5380 | VEHICLE ALLOWANCE | $ - | $ - | N/A |
| | Total Personnel Services | $ 68,761 | $ 70,867 | 3.06% |
| Supplies | | | | |
| 500-6050 | OFFICE SUPPLIES | $ 300 | $ 300 | 0.00% |
| 500-6150 | GASOLINE & OIL | $ 2,000 | $ 2,000 | 0.00% |
| 500-6250 | JANITORIAL SUPPLIES | $ 500 | $ 500 | 0.00% |
| 500-6400 | OTHER SUPPLIES | $ 200 | $ 200 | 0.00% |
| | Total Supplies | $ 3,000 | $ 3,000 | 0.00% |
| Maintenance | | | | |
| 500-7450 | AUTOMOBILES & TRUCKS | $ 1,500 | $ 1,500 | 0.00% |
| 500-7690 | MAINTENANCE AGREEMENT | $ - | $ 650 | N/A |
| | Total Maintenance | $ 1,500 | $ 1,500 | 0.00% |
| Other Charges | | | | |
| 500-8050 | TELEPHONE | $ 4,000 | $ 4,000 | 0.00% |
| 500-8060 | CONTRACT SERVICES | $ - | $ - | N/A |
| 500-8100 | LEASE OF EQUIPMENT | $ 950 | $ 950 | 0.00% |
| 500-8120 | DATA PROC/WEBSITE | $ 2,000 | $ 2,000 | 0.00% |
| 500-8150 | INSURANCE | $ 600 | $ 600 | 0.00% |
| 500-8160 | WORKERS COMPENSATION | $ 835 | $ 835 | 0.00% |
| 500-8170 | INVESTMENT FEES | $ - | $ - | N/A |
| 500-8200 | SPECIAL SERVICES | $ 26,000 | $ 26,000 | 0.00% |
| 500-8250 | ADVERTISING & PROMOTIONS | $ 10,000 | $ 10,000 | 0.00% |
| 5008-8260 | COMMUNITY OUTREACH | $ 5,000 | $ 5,000 | 0.00% |
| 500-8300 | TRAVEL EXPENSE | $ 9,000 | $ 9,000 | 0.00% |
| 500-8350 | EDUCATION & TRAINING | $ 5,000 | $ 5,000 | 0.00% |
| 500-8400 | DUES & SUBSCRIPTIONS | $ 2,500 | $ 2,500 | 0.00% |

| | | | | |
|---|---|---|---|---|
| 500-8500 | UTILITIES | $ 1,800 | $ 1,800 | 0.00% |
| 500-8550 | AUDITOR | $ 4,000 | $ 4,000 | 0.00% |
| 500-8600 | PROJECT COSTS | $ 5,000 | $ 5,000 | 0.00% |
| 500-8650 | MISCELLANEOUS | $ 500 | $ 500 | 0.00% |
| 500-8700 | RENT | $ - | $ - | N/A |
| | Total Other Charges | $ 77,185 | $ 77,185 | 0.00% |
| Capital Improvements | | | | |
| 500-9050 | BUILDINGS | $ - | $ - | N/A |
| 500-9300 | FURNITURE & FIXTURES | $ 500 | $ 500 | 0.00% |
| 500-9310 | APPRAISALS | $ - | $ - | N/A |
| 500-9320 | EQUIPMENT | $ - | $ - | N/A |
| 500-9510 | COMPUTER EQUIPMENT/SOFTWARE | $ 1,000 | $ 1,700 | 70.00% |
| 500-9560 | ENGINEERING | $ - | $ - | N/A |
| 500-9600 | LEASE/PURCHASE DEBT | $ 1,500 | $ 1,500 | 0.00% |
| | Total Capital Improvements | $ 3,000 | $ 3,700 | 23.33% |
| | Total - Department Expenses | $ 153,446 | $ 154,752 | 0.85% |

| Acct. No. | | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|---|
| Other Charges | | | | |
| 501-8000 | BOLL WEEVIL ZONE OFFICE RENT | $ - | $ - | N/A |
| 501-8100 | BOLL WEEVIL DIST REPAIR | $ - | $ - | N/A |
| 501-8200 | BOEHNING DAIRY | $ - | $ - | N/A |
| 501-8300 | MULESHOE PEA & BEAN | $ - | $ - | N/A |
| 501-8310 | Triple Nickel INC | $ - | $ 317,255 | N/A |
| 501-8500 | QUEST FOR CASH | $ - | $ - | N/A |
| 501-8600 | LEAL'S TORTILLA FACTORY | $ - | $ - | N/A |
| 501-8700 | ASSISTED LIVING PROJECT | $ - | $ - | N/A |
| 501-8800 | L & L PALLET COMPANY | $ - | $ - | N/A |
| 501-8900 | J & S DAIRIES | $ - | $ - | N/A |
| 501-8950 | RTM DAIRY | $ - | $ - | N/A |
| 501-8955 | PROJECT INCENTIVES | $ 1,088,461 | $ 703,680 | -35.35% |
| 501-8975 | MULESHOE SPORTS ACADEMY | $ - | $ - | N/A |
| | Total Other Charges | $ 1,088,461 | $1,020,935 | 6.20% |
| | Total - Department Expenses | $ 1,242,091 | $1,020,935 | -17.81% |

# CITY OF MULESHOE
# COMBINED BUDGETS
# 2020-2021

## REVENUES

| | 2020-2021 Budget | 2021-2022 Budget | Percent Change |
|---|---|---|---|
| General Fund | $ 3,219,900 | $ 3,245,400 | 0.79% |
| Interest & Sinking | $ 522,880 | $ 519,798 | -0.59% |
| Water & Sewer Fund | $ 1,635,800 | $ 1,633,800 | -0.12% |
| Capital Project Fund | $ - | $ - | N/A |
| CO Bonds | $ - | $ - | N/A |
| Street Maintenance Tax | $ 110,100 | $ 120,100 | 9.08% |
| Grant Fund | $ 338,705 | $ 704,250 | 107.92% |
| Hotel/Motel Tax Fund | $ 51,800 | $ 50,800 | -1.93% |
| Economic Development Fund | $ 1,246,861 | $ 1,179,334 | -5.42% |
| Totals: | $ 7,126,046 | $ 7,453,482 | 4.59% |

## EXPENSES

| | 2020-2021 Budget | 2021-2022 Budget | | Revenues Over (Under) Expenses |
|---|---|---|---|---|
| General Fund | $ 3,175,620 | $ 3,175,007 | -0.02% | $ 70,393 |
| Interest & Sinking | $ 522,372 | $ 519,798 | -0.49% | $ - |
| Water & Sewer Fund | $ 1,556,836 | $ 1,563,618 | 0.44% | $ 70,182 |
| Capital Project Fund | $ - | $ - | N/A | $ - |
| CO Bonds | $ - | $ - | N/A | $ - |
| Street Maintenance Tax | $ 110,000 | $ 120,000 | 9.09% | $ 100 |
| Grant Fund | $ 358,000 | $ 704,250 | 96.72% | $ - |
| Hotel/Motel Tax Fund | $ 67,500 | $ 60,500 | -10.37% | $ (9,700) |
| Economic Development Fund | $ 1,109,162 | $ 1,179,334 | 6.33% | $ - |
| Totals: | $ 6,899,490 | $ 7,322,507 | 6.13% | $ 130,975 |

| | Proposed Salary | Proposed Hourly Rate | Proposed Monthly Increase | Health Insurance | Life AD&D | Retirement | FICA & Medicare | Workers Comp |
|---|---|---|---|---|---|---|---|---|
| **Administration** | | | | | | | | |
| City Manager | $ 110,425.00 | $ 53.09 | $ 353.93 | $ 13,740.96 | $ 144.00 | $ 21,680.44 | $ 8,448.00 | $ 835.00 |
| City Secretary | $ 66,496.77 | $ 31.97 | $ 213.96 | $ 13,740.96 | $ 144.00 | $ 13,054.98 | $ 5,087.00 | $ 835.00 |
| | $ 176,921.77 | | $ 567.89 | $ 27,481.92 | $ 288.00 | $ 34,735.42 | $ 13,535.00 | $ 1,670.00 |
| **Building & Maintenance** | | | | | | | | |
| Equipment Operator | $ 39,520.00 | $ 19.00 | $ 173.33 | $ 8,040.96 | $ 113.82 | $ 7,758.76 | $ 3,023.28 | $ 835.00 |
| | $ 39,520.00 | | $ 173.33 | $ 8,040.96 | $ 113.82 | $ 7,758.76 | $ 3,023.28 | $ 835.00 |
| **Police Department** | | | | | | | | |
| Chief | $ 85,705.98 | $ 41.20 | $ 274.70 | $ 8,040.96 | $ 144.00 | $ 16,826.23 | $ 6,556.51 | $ 835.00 |
| Lieutenant | $ 60,320.00 | $ 29.00 | $ 110.93 | $ 13,740.96 | $ 144.00 | $ 11,842.32 | $ 4,614.48 | $ 835.00 |
| Lieutenant | $ 56,000.00 | $ 26.92 | $ 130.00 | $ 8,040.96 | $ 144.00 | $ 10,922.94 | $ 4,283.51 | $ 835.00 |
| Patrol | $ 38,769.12 | $ 17.44 | $ 333.45 | $ 8,040.96 | $ 111.66 | $ 7,611.35 | $ 2,965.84 | $ 835.00 |
| Investigator pt | $ | $ | $ - | $ - | $ - | $ | $ - | $ 835.00 |
| Patrol Pt | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 835.00 |
| Patrol pt | $ - | $ - | $ - | $ - | $ - | $ - | $ - | $ 835.00 |
| Patrol | $ 38,769.12 | $ 17.44 | $ 333.45 | $ 8,040.96 | $ 111.66 | $ 7,611.35 | $ 2,965.84 | $ 835.00 |
| Patrol | $ 38,769.12 | $ 17.44 | $ 333.45 | $ 8,040.96 | $ 111.66 | $ 7,611.35 | $ 2,965.84 | $ 835.00 |
| Patrol | $ 41,792.40 | $ 18.80 | $ 333.45 | $ 8,040.96 | $ 120.36 | $ 8,204.89 | $ 3,197.12 | $ 835.00 |
| Dispatcher | $ 34,091.20 | $ 16.39 | $ 102.27 | $ 8,040.96 | $ 98.15 | $ 6,692.95 | $ 2,607.98 | $ 835.00 |
| Communications Mgr | $ 4,203.90 | $ 20.29 | $ 128.27 | $ 8,040.96 | $ 117.11 | $ 8,285.54 | $ 3,228.54 | $ 835.00 |
| Dispatcher | $ 31,678.40 | $ 15.23 | $ 116.13 | $ 8,040.96 | $ 144.00 | $ 6,219.26 | $ 2,423.40 | $ 835.00 |
| Dispatcher PT | $ 15,600.00 | $ 15.00 | $ 113.53 | $ - | $ - | $ - | $ 1,054.17 | $ 835.00 |
| Dispatcher | $ 31,470.40 | $ 15.13 | $ 195.87 | $ 8,040.96 | $ 90.63 | $ 6,178.43 | $ 2,407.49 | $ 835.00 |
| Dispatcher | $ 40,017.63 | $ 19.23 | $ 109.20 | $ 8,040.96 | $ 115.20 | $ 7,852.69 | $ 3,059.88 | $ 835.00 |
| | $ 517,187.27 | | $ 2,614.70 | $ 102,191.52 | $ 1,452.43 | $ 105,859.30 | $ 42,330.60 | $ 13,360.00 |
| **Street Department** | | | | | | | | |
| Street Superintenden | $ 49,400.00 | $ 23.75 | $ 130.00 | $ 8,040.96 | $ 142.27 | $ 9,698.46 | $ 3,779.10 | $ 835.00 |
| Equipment Operator | $ 32,760.00 | $ 15.50 | $ 86.67 | $ 8,040.96 | $ 92.85 | $ 6,329.52 | $ 2,466.36 | $ 835.00 |
| Equipment Operator | $ 31,200.00 | $ 15.00 | $ 173.33 | $ 13,740.96 | $ 89.66 | $ 6,125.34 | $ 2,386.80 | $ 835.00 |
| Equipment Operator | $ 31,720.00 | $ 17.50 | $ 520.00 | $ 8,040.96 | $ 104.83 | $ 7,146.23 | $ 2,784.60 | $ 835.00 |
| Part-time Summer He | $ 4,550.00 | $ 8.75 | $ - | $ - | $ - | $ - | $ 348.08 | $ 835.00 |
| Part-time Summer He | $ 4,550.00 | $ 8.75 | $ - | $ - | $ - | $ - | $ 348.08 | $ 835.00 |
| | $ 154,180.00 | | $ 910.00 | $ 37,863.84 | $ 429.61 | $ 29,299.55 | $ 12,113.02 | $ 5,010.00 |
| **Refuse Department** | | | | | | | | |
| Part-time Summer He | $ 13,728.00 | $ 11.00 | $ 52.00 | $ - | $ - | $ - | $ 1,050.19 | $ 835.00 |
| Equipment Operator | $ 43,160.00 | $ 20.75 | $ 130.00 | $ 8,040.96 | $ 124.30 | $ 8,473.39 | $ 3,301.74 | $ 835.00 |
| Equipment Operator | $ 34,840.00 | $ 16.68 | $ 117.87 | $ 8,040.96 | $ 99.92 | $ 6,811.38 | $ 2,654.12 | $ 835.00 |
| Equipment Operator | $ 32,760.00 | $ 15.29 | $ 50.27 | $ 13,740.96 | $ 91.60 | $ 6,243.76 | $ 2,432.94 | $ 835.00 |
| | $ 124,488.00 | | $ 350.14 | $ 29,822.88 | $ 315.81 | $ 21,528.53 | $ 9,438.99 | $ 3,340.00 |
| **Water Park** | | | | | $ - | $ - | | |
| | $ 40,000.00 | | $ - | $ - | $ - | $ - | $ 3,060.00 | $ 2,505.00 |
| **Library** | | | | | | | | |
| Librarian | $ 38,812.80 | $ 18.43 | $ 90.13 | $ 8,040.96 | $ 110.40 | $ 7,526.00 | $ 2,932.58 | $ 835.00 |
| Library Assistant | $ 31,574.40 | $ 15.41 | $ 169.87 | $ 8,040.96 | $ 92.31 | $ 6,292.77 | $ 2,452.04 | $ 835.00 |
| Library Director | $ 50,618.88 | $ 24.34 | $ 161.96 | $ 8,040.96 | $ 144.00 | $ 9,937.75 | $ 3,872.34 | $ 835.00 |
| Part-time | $ 2,025.00 | $ 7.50 | $ - | $ - | $ - | $ - | $ 154.91 | $ 835.00 |
| | $ 123,031.08 | | $ 421.96 | $ 24,122.88 | $ 346.71 | $ 23,756.52 | $ 9,411.87 | $ 3,340.00 |
| **Municipal Court** | | | | | | | | |
| Judge | $ 39,491.38 | $ 23.73 | $ 125.91 | $ 13,740.96 | $ 113.74 | $ 7,753.15 | $ 3,021.09 | $ 835.00 |
| | $ 39,491.38 | | $ 125.91 | $ 13,740.96 | $ 113.74 | $ 7,753.15 | $ 3,021.09 | $ 835.00 |
| **Code/Animal Control** | | | | | | | | |
| Part Time Code | $ 14,560.00 | $ 14.00 | $ - | $ - | $ - | $ - | $ 1,054.00 | $ 835.00 |
| Code/Animal Officer | $ 33,675.20 | $ 16.19 | $ 102.27 | $ 8,040.96 | $ 76.38 | $ 4,971.17 | $ 2,576.15 | $ 835.00 |
| | $ 48,235.20 | | $ 102.27 | $ 8,040.96 | $ 76.38 | $ 4,971.17 | $ 3,630.15 | $ 1,670.00 |
| **Utility Billing** | | | | | | | | |
| Utility Billing Clerk | $ 38,771.20 | $ 18.58 | $ 119.60 | $ 8,040.96 | $ 111.30 | $ 7,587.25 | $ 2,956.45 | $ 835.00 |
| Customer Service | $ 35,235.20 | $ 17.00 | $ 140.40 | $ 8,040.96 | $ 101.84 | $ 6,942.05 | $ 2,705.04 | $ 835.00 |
| Part-time | $ 2,587.50 | $ 7.50 | $ - | $ - | $ - | $ - | $ 197.94 | $ 835.00 |
| | $ 76,593.90 | | $ 260.00 | $ 16,081.92 | $ 213.14 | $ 14,529.30 | $ 5,859.43 | $ 2,505.00 |
| **Water/Wastewater Department** | | | | | | | | |
| W/WW Operator | $ 36,920.00 | $ 17.50 | $ 130.00 | $ 8,040.96 | $ 104.83 | $ 7,146.23 | $ 2,784.60 | $ 835.00 |
| W/WW Superintende | $ 52,166.40 | $ 25.25 | $ 159.47 | $ 13,740.96 | $ 144.00 | $ 10,310.99 | $ 4,017.78 | $ 835.00 |
| W/WW Operator | $ 36,587.20 | $ 17.50 | $ 114.40 | $ 8,040.96 | $ 104.83 | $ 7,146.23 | $ 2,784.60 | $ 835.00 |
| Director of Public Wo | $ 74,976.51 | $ 36.05 | $ 238.61 | $ 13,740.96 | $ 144.00 | $ 14,719.76 | $ 5,735.70 | $ 835.00 |
| W/WW Operator | $ 31,720.00 | $ 15.29 | $ 136.93 | $ 8,040.96 | $ 91.59 | $ 6,243.76 | $ 2,432.94 | $ 835.00 |
| | $ 232,370.11 | | $ 779.41 | $ 51,604.80 | $ 589.25 | $ 45,566.97 | $ 17,755.62 | $ 4,175.00 |
| **Economic Development** | | | | | | | | |
| Director | $ 43,977.86 | $ 21.14 | $ 140.95 | $ 8,040.96 | $ 126.66 | $ 8,633.95 | $ 3,364.31 | $ 835.00 |
| | $ 43,977.86 | | $ 140.95 | $ 8,040.96 | $ 126.66 | $ 8,633.95 | $ 3,364.31 | $ 835.00 |

TNT-856 7-21/8

# 2021 Tax Rate Calculation Worksheet

**CITY OF MULESHOE**
**302 MAIN STREET, MULESHOE, TX 79347**
**806-272-5501**
**bailey-cad.org**

**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.

| | | |
|---|---|---|
| 1. | **2020 total taxable value.** Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17).[1] | $146,134,828 |
| 2. | **2020 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" If your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step.[2] | $0 |
| 3. | **Preliminary 2020 adjusted taxable value.** Subtract line 2 from line 1. | $146,134,828 |
| 4. | **2020 total adopted tax rate.** | $0.780700/$100 |
| 5. | **2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.**<br>A. **Original 2020 ARB values:** $0<br>B. **2020 values resulting from final court decisions:** - $0<br>C. **2020 value loss.** Subtract B from A.[3] | $0 |
| 6. | **2020 taxable value subject to an appeal under Chapter 42, as of July 25.**<br>A. **2020 ARB certified value:** $0<br>B. **2020 disputed value:** - $0<br>C. **2020 undisputed value.** Subtract B from A.[4] | $0 |
| 7. | **2020 Chapter 42 related adjusted values.** Add Line 5C and Line 6C. | $0 |
| 8. | **2020 taxable value, adjusted for actual and potential court-ordered adjustments.**<br>Add line 3 and line 7. | $146,134,828 |

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**No-New-Revenue Tax Rate (continued)**

| | | |
|---|---|---|
| 9. | **2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.** Enter the 2020 value of property in deannexed territory.[5] | $0 |
| 10. | **2020 taxable value lost because property first qualified for an exemption in 2021.** 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.<br>A. **Absolute exemptions.** Use 2020 market value: $19,724<br>B. **Partial exemptions.** 2021 exemption amount or 2021 percentage exemption times 2020 value: + $164,841<br>C. **Value loss.** Add A and B.[6] | $184,565 |
| 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.** Use only those properties that first qualified in 2021; do not use properties that qualified in 2020.<br>A. **2020 market value:** $0<br>B. **2021 productivity or special appraised value:** - $0<br>C. **Value loss.** Subtract B from A.[7] | $0 |
| 12. | **Total adjustments for lost value.** Add lines 9, 10C and 11C. | $184,565 |
| 13. | **2020 captured value of property in a TIF.** 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.[8] If the taxing unit has no captured appraised value in line 18D, enter 0. | $0 |
| 14. | **Adjusted 2020 taxable value.** Subtract line 12 and Line 13 from line 8. | $145,950,263 |
| 15. | **Adjusted 2020 total levy.** Multiply line 4 by line 14 and divide by $100. | $1,139,433 |
| 16. | **Taxes refunded for years preceding tax year 2020.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.[9] | $0 |
| 17. | **Adjusted 2020 levy with refunds and TIF adjustment.** Add Lines 15 and 16.[10] | $1,139,433 |

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**No-New-Revenue Tax Rate (continued)**

| | | |
|---|---|---|
| 18. | **Total 2021 taxable value on the 2021 certified appraisal roll today.** This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.[11]<br>A. **Certified values:** $146,508,861<br>B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office: + $0<br>C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: - $0<br>D. **Tax increment financing:** 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.[12] - $0<br>E. **Total 2021 value.** Add A and B, then subtract C and D. | $146,508,861 |
| 19. | **Total value of properties under protest or not included on certified appraisal roll.**[13]<br>A. **2021 taxable value of properties under protest.** The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.[14] $0<br>B. **2021 value of properties not under protest or included on certified appraisal roll.** The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included at appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll.[15] + $0 | |

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**No-New-Revenue Tax Rate (concluded)**

| | | |
|---|---|---|
| 19. (cont.) | C. **Total value under protest or not certified.** Add A and B. | $0 |
| 20. | **2021 tax ceilings.** 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.[16] | $0 |
| 21. | **2021 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17] | $146,508,861 |
| 22. | **Total 2021 taxable value of properties in territory annexed after January 1, 2020.** Include both real and personal property. Enter the 2021 value of property in territory annexed.[18] | $0 |
| 23. | **Total 2021 taxable value of new improvements and new personal property located in new improvements.** 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 January 1, 2020 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2021.[19] | $1,203,394 |
| 24. | **Total adjustments to the 2021 taxable value.** Add lines 22 and 23. | $1,203,394 |
| 25. | **Adjusted 2021 taxable value.** Subtract line 24 from line 21. | $145,305,467 |
| 26. | **2021 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20] | $0.7841/$100 * |
| 27. | **COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate.[21] | $/$100 |

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**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.

| | | |
|---|---|---|
| 28. | **2020 M&O tax rate.** Enter the 2020 M&O tax rate. | $0.6289/$100 |
| 29. | **2020 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.* | $146,134,828 |
| 30. | **Total 2020 M&O levy.** Multiply line 28 by line 29 and divide by $100. | $919,041 |
| 31. | **Adjusted 2020 levy for calculating NNR M&O taxes.**<br>A. **M&O taxes refunded for years preceding tax year 2020:** Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. + $0<br>B. **2020 taxes in TIF.**: Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0. - $0 | |

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**Voter-Approval Tax Rate (continued)**

| | | | |
|---|---|---|---|
| 31. (cont.) | C. **2020 transferred function.**: If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0.<br>D. **2020 M&O levy adjustments.**: Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.<br>E. Add line 30 to 31D. | +/- $0<br>$0 | $919,041 |
| 32. | **Adjusted 2021 taxable value.**<br>Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.* | | $145,305,467 |
| 33. | **2021 NNR M&O rate. (unadjusted)**<br>Divide line 31E by line 32 and multiply by $100. | | $0.6324/$100 |
| 34. | **Rate adjustment for state criminal justice mandate.**[23]<br>A. **2021 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.<br>B. **2020 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.<br>C. Subtract B from A and divide by line 32 and multiply by $100.<br>D. Enter the rate calculated in C. If not applicable, enter 0. | $0<br>$0<br>$0/$100 | $0/$100 |

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

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**Voter-Approval Tax Rate (continued)**

| | | | |
|---|---|---|---|
| **35.** | **Rate adjustment for indigent health care expenditures.**[24] | | |
| | A. **2021 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose. | $0 | |
| | B. **2020 indigent health care expenditures.** Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose. | $0 | |
| | C. Subtract B from A and divide by line 32 and multiply by $100. | $0/$100 | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | | $0/$100 |
| **36.** | **Rate adjustment for county indigent defense compensation.**[25] | | |
| | A. **2021 indigent defense compensation expenditures.** 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. | $0 | |
| | B. **2020 indigent defense compensation expenditures.** 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. | $0 | |
| | C. Subtract B from A and divide by line 32 and multiply by $100. | $0/$100 | |
| | D. Multiply B by 0.05 and divide by line 32 and multiply by $100. | $0/$100 | |
| | E. Enter the lessor of C and D. If not applicable, enter 0. | | $0/$100 |

24 Tex. Tax Code § 26.0442
25 Tex. Tax Code § 26.0442

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**Voter-Approval Tax Rate (continued)**

| | | | |
|---|---|---|---|
| 37. | **Rate adjustment for county hospital expenditures.**[26] | | |
| | A. **2021 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021 | $0 | |
| | B. **2020 eligible county hospital expenditures.** Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020. | $0 | |
| | C. Subtract B from A and divide by line 32 and multiply by $100. | $0/$100 | |
| | D. Multiply B by 0.08 and divide by line 32 and multiply by $100. | $0/$100 | |
| | E. Enter the lessor of C and D, if applicable. If not applicable, enter 0. | | $0/$100 |
| 38. | **Rate adjustment for defunding municipality.** This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. | | |
| | A. **Amount appropriated for public safety in 2020.** Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year. | $0 | |
| | B. **Expenditures for public safety in 2020.** Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. | $0 | |
| | C. Subtract B from A and divide by line 32 and multiply by $100. | $0/$100 | |
| | D. Enter the rate calculated in C. If not applicable, enter 0. | | $0/$100 |
| 39. | **Adjusted 2021 NNR M&O rate.** Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D. | | $0.6324/$100 |

26 Tex. Tax Code § 26.0443

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**Voter-Approval Tax Rate (continued)**

| | | |
|---|---|---|
| 40. | **Adjustment for 2020 sales tax specifically to reduce property values.** 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.<br>A. 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. $0<br>B. Divide line 40A by line 32 and multiply by $100. $0/$100<br>C. Add Line 40B to Line 39. | $0.6324/$100 |
| 41. | **2021 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.<br>**Special Taxing Unit.** If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.<br>**Other Taxing Unit.** If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 | $0.6545/$100 |
| D41. | **Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration.** If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of 1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2) the third tax year after the tax year in which the disaster occurred<br><br>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.[27] If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). | $0/$100 |

27 Tex. Tax Code § 26.042(a)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**Voter-Approval Tax Rate (continued)**

| | | | |
|---|---|---|---|
| 42. | **Total 2021 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that:<br>(1) are paid by property taxes,<br>(2) are secured by property taxes,<br>(3) are scheduled for payment over a period longer than one year, and<br>(4) are not classified in the taxing unit's budget as M&O expenses. | | |
| | A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.[20]<br>Enter debt amount. | $210,997 | |
| | B: Subtract **unencumbered fund amount** used to reduce total debt. | -$0 | |
| | C: Subtract **certified amount spent from sales tax to reduce debt** (enter zero if none). | -$0 | |
| | D: Subtract **amount paid** from other resources. | -$0 | |
| | E: **Adjusted debt.** Subtract B, C and D from A. | | $218,997 |
| 43. | **Certified 2020 excess debt collections.** Enter the amount certified by the collector.[29] | | $12,546 |
| 44. | **Adjusted 2021 debt.** Subtract line 43 from line 42E. | | $206,451 |
| 45. | **2021 anticipated collection rate.** | | |
| | A. Enter the 2021 anticipated collection rate certified by the collector.[30] | 95.0000% | |
| | B. Enter the 2020 actual collection rate. | 94.1700% | |
| | C. Enter the 2019 actual collection rate. | 95.7100% | |
| | D. Enter the 2018 actual collection rate. | 96.3300% | |
| | E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.[31] | | 95.0000% |

28 Tex. Tax Code § 26.012(7)

29 Tex. Tax Code § 26.012(10) and 16.04(b)

30 Tex. Tax Code § 26.04(b)

31 Tex. Tax Code § 26.04(h),(h-1) and (h-2)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

### Voter-Approval Tax Rate (concluded)

| | | |
|---|---|---|
| 46. | **2021 debt adjusted for collections.** Divide line 44 by line 45E. | $217,316 |
| 47. | **2021 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $146,508,861 |
| 48. | **2021 debt rate.** Divide line 46 by line 47 and multiply by $100. | $0.1483/$100 * |
| 49. | **2021 voter-approval tax rate.** Add lines 41 and 48. | $0.8028/$100 * |
| D49. | **Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.** Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48. | $0/$100 |
| 50. | **COUNTIES ONLY.** 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. | $/$100 |

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

### 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.

| | | |
|---|---|---|
| 51. | **Taxable Sales.** 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.[32] Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line. | $0 |
| 52. | **Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33]<br><br>**Taxing units that adopted the sales tax in November 2020 or in May 2021.** Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34]<br><br>-OR-<br><br>**Taxing units that adopted the sales tax before November 2020.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95. | $0 |
| 53. | **2021 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $146,508,861 |
| 54. | **Sales tax adjustment rate.** Divide line 52 by line 53 and multiply by $100. | $0/$100 |
| 55. | **2021 NNR tax rate, unadjusted for sales tax.**[35] Enter the rate from line 26 or 27, as applicable, on the *No-New-Revenue Tax Rate Worksheet.* | $0.7841/$100 |
| 56. | **2021 NNR tax rate, adjusted for sales tax.**<br><br>**Taxing units that adopted the sales tax in November 2020 or in May 2021.** Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020. | $0.7841/$100 |
| 57. | **2021 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the *Voter-Approval Tax Rate Worksheet.* | $0.8028/$100 |
| 58. | **2021 voter-approval tax rate, adjusted for sales tax.** Subtract line 54 from line 57. | $0.8028/$100 |

32 Tex. Tax Code § 26.041(d)

33 Tex. Tax Code § 26.041(i)

34 Tex. Tax Code § 26.041(d)

35 Tex. Tax Code § 26.04(c)

36 Tex. Tax Code § 26.04(c)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

### Voter-Approval 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.

| | | |
|---|---|---|
| 59. | **Certified expenses from the Texas Commission on Environmental Quality (TCEQ).** Enter the amount certified in the determination letter from TCEQ.[37] The taxing unit shall provide its tax assessor-collector with a copy of the letter.[38] | $0 |
| 60. | **2021 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $146,508,861 |
| 61. | **Additional rate for pollution control.** Divide line 59 by line 60 and multiply by 100. | $0/$100 |
| 62. | **2021 voter-approval tax rate, adjusted for pollution control.** Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax). | $0.8028/$100 |

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

### Voter-Approval Tax Rate Adjustment for Unused Increment Rate

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

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

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

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

| | | |
|---|---|---|
| 63. | **2020 unused increment rate.** Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2021, enter zero. | $0/$100 |
| 64. | **2019 unused increment rate.** Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero. | $0/$100 |
| 65. | **2018 unused increment rate.** 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/$100 |
| 66. | **2021 unused increment rate.** Add lines 63, 64, and 65. | $0/$100 |
| 67. | **2021 voter-approval tax rate, adjusted for unused increment rate.** Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control). | $0.8028/$100 |

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

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

43 Tex. Tax Code § 26.063(a)(1)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

**De Minimis Rate**

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

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

| | | |
|---|---|---|
| 68. | **Adjusted 2021 NNR M&O tax rate.** Enter the rate from line 39 of the *Voter-Approval Tax Rate Worksheet.* | $0.6324/$100 |
| 69. | **2021 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.* | $146,508,861 |
| 70. | **Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 69 and multiply by $100. | $0.3412/$100 |
| 71. | **2021 debt rate.** Enter the rate from line 48 of the *Voter-Approval Tax Rate Worksheet.* | $0.1483/$100 |
| 72. | **De minimis rate.** Add lines 68,70, and 71. | $1.1219/$100 |

44 Tex. Tax Code § 26.012(8-a)
45 Tex. Tax Code § 26.063(a)(1)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

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

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

**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).

46 Tex. Tax Code § 26.042(b)
47 Tex. Tax Code § 26.042(f)

# 2021 Tax Rate Calculation Worksheet
## CITY OF MULESHOE

### Voter-Approval Tax Rate Adjustment for Emergency Revenue Rate (continued)

| | | |
|---|---|---|
| 73. | **2020 adopted tax rate.** Enter the rate in Line 4 of the *No-New-Revenue Tax Rate Worksheet.* | $0.7807/$100 |
| 74. | **Adjusted 2020 voter-approval tax rate.** Use the taxing unit's Tax Rate Calculation Worksheets from the prior year(s) to complete this line.<br><br>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.<br>**- or -**<br>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 Adjusted Voter-Approval Tax Rate for Taxing Units in Disaster Area Calculation Worksheet to recalculate the voter-approval tax rate the taxing unit would have calculated in 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.[48] Enter the final adjusted 2020 voter-approval tax rate from the worksheet.<br>**- or -**<br>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. | $0/$100 |
| 75. | **Increase in 2020 tax rate due to disaster.** Subtract Line 74 from Line 73. | $0/$100 |
| 76. | **Adjusted 2020 taxable value.** Enter the amount in Line 14 of the *No-New-Revenue Tax Rate Worksheet.* | $1,139,433 |
| 77. | **Emergency revenue.** Multiply Line 75 by Line 76 and divide by $100. | $0 |
| 78. | **Adjusted 2021 taxable value.** Enter the amount in Line 25 of the *No-New-Revenue Tax Rate Worksheet.* | $145,305,467 |
| 79. | **Emergency revenue rate.** Divide Line 77 by Line 78 and multiply by $100.[49] | $0/$100 |
| 80. | **2021 voter-approval tax rate, adjusted for emergency revenue.** Subtract Line 79 from one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties), Line 58 (taxing units with the additional sales tax), Line 62 (taxing units with pollution control) or Line 67 (taxing units with the unused increment rate). | $0.8028/$100 |

48 Tex. Tax Code § 26.042(c)
49 Tex. Tax Code § 26.042(b)

## 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).<br>Indicate the line number used: 56 | $0.7841/$100 |
| **Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).<br>Indicate the line number used: 80 | $0.8028/$100 |
| **De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72. | $1.1210/$100 |

**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 accurately calculated the tax rates using values that are the same as the values shown in the taxing unit&aposs certified appraisal roll or certified estimate of taxable value, in accordance with requirements in Tax Code. [50]

**Print Here**

Vicki BlACK

Printed Name of Taxing Unit Representative

**Sign Here**

Vicki Black

Taxing Unit Representative

**Date**

August 5, 2021

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

# 2021 Notice of No-New-Revenue Tax Rate
# Worksheet for Calculation of Tax Increase/Decrease

**Entity Name:** CITY OF MULESHOE **Date:** 08/05/2021

| | |
|---|---|
| **1.**2020 taxable value, adjusted for actual and potential court-ordered adjustments.<br>Enter line 8 of the No-New-Revenue Tax Rate Worksheet. | $146,134,828 |
| **2.**2020 total tax rate.<br>Enter line 4 of the No-New-Revenue Tax Rate Worksheet. | 0.780700 |
| **3.**Taxes refunded for years preceding tax year 2020<br>Enter line 16 of the No-New-Revenue Tax Rate Worksheet. | $0 |
| **4.**Last year's levy.<br>Multiply Line 1 times Line 2 and divide by 100.<br>To the result, add Line 3. | $1,140,875 |
| **5.**2021 total taxable value. Enter Line 21 of<br>the No-New-Revenue Tax Rate Worksheet. | $146,508,861 |
| **6.**2021 no-new tax rate.<br>Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56<br>of the Additional Sales Tax Rate Worksheet. | 0.784100 |
| **7.**2021 taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Multiply Line 5 times Line 6 and divide by 100. | $1,148,776 |
| **8.**Last year's total levy.<br>Sum of line 4 for all funds. | $1,140,875 |
| **9.**2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted.<br>Sum of line 7 for all funds. | $1,148,776 |
| **10.**Tax Increase (Decrease).<br>Subtract Line 8 from Line 9. | $7,901 |

# CITY OF MULESHOE
## Tax Rate Recap for 2021 Tax Rates

| Description of Rate | Tax Rate Per $100 | Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet | Additional Tax Levy Compared to last year's tax levy of 1,140,875 | Additional Tax Levy Compared to no-new-revenue tax rate levy of 1,148,776 |
|---|---|---|---|---|
| Last Year's Tax Rate | 0.780700 | $1,143,795 | $2,920 | $-4,981 |
| No-New-Revenue Tax Rate | 0.784100 | $1,148,776 | $7,901 | $0 |
| Notice & Hearing Limit | 0.784100 | $1,148,776 | $7,901 | $0 |
| Voter-Approval Tax Rate | 0.802800 | $1,176,173 | $35,299 | $27,397 |
| Proposed Tax Rate | 0.802800 | $1,176,173 | $35,299 | $27,397 |

## No-New-Revenue Tax Rate Increase in Cents per $100

| | | | | |
|---|---|---|---|---|
| 0.00 | 0.784100 | 1,148,776 | 7,901 | 0 |
| 0.50 | 0.789100 | 1,156,101 | 15,227 | 7,325 |
| 1.00 | 0.794100 | 1,163,427 | 22,552 | 14,651 |
| 1.50 | 0.799100 | 1,170,752 | 29,878 | 21,976 |
| 2.00 | 0.804100 | 1,178,078 | 37,203 | 29,302 |
| 2.50 | 0.809100 | 1,185,403 | 44,529 | 36,627 |
| 3.00 | 0.814100 | 1,192,729 | 51,854 | 43,953 |
| 3.50 | 0.819100 | 1,200,054 | 59,179 | 51,278 |
| 4.00 | 0.824100 | 1,207,380 | 66,505 | 58,604 |
| 4.50 | 0.829100 | 1,214,705 | 73,830 | 65,929 |
| 5.00 | 0.834100 | 1,222,030 | 81,156 | 73,254 |
| 5.50 | 0.839100 | 1,229,356 | 88,481 | 80,580 |
| 6.00 | 0.844100 | 1,236,681 | 95,807 | 87,905 |
| 6.50 | 0.849100 | 1,244,007 | 103,132 | 95,231 |
| 7.00 | 0.854100 | 1,251,332 | 110,458 | 102,556 |
| 7.50 | 0.859100 | 1,258,658 | 117,783 | 109,882 |
| 8.00 | 0.864100 | 1,265,983 | 125,108 | 117,207 |
| 8.50 | 0.869100 | 1,273,309 | 132,434 | 124,533 |
| 9.00 | 0.874100 | 1,280,634 | 139,759 | 131,858 |
| 9.50 | 0.879100 | 1,287,959 | 147,085 | 139,183 |
| 10.00 | 0.884100 | 1,295,285 | 154,410 | 146,509 |
| 10.50 | 0.889100 | 1,302,610 | 161,736 | 153,834 |
| 11.00 | 0.894100 | 1,309,936 | 169,061 | 161,160 |
| 11.50 | 0.899100 | 1,317,261 | 176,387 | 168,485 |
| 12.00 | 0.904100 | 1,324,587 | 183,712 | 175,811 |
| 12.50 | 0.909100 | 1,331,912 | 191,037 | 183,136 |
| 13.00 | 0.914100 | 1,339,237 | 198,363 | 190,462 |
| 13.50 | 0.919100 | 1,346,563 | 205,688 | 197,787 |
| 14.00 | 0.924100 | 1,353,888 | 213,014 | 205,112 |
| 14.50 | 0.929100 | 1,361,214 | 220,339 | 212,438 |

**Tax Levy:** This is calculated by taking the adjusted taxable value (line 21 of No-New-Revenue Tax Rate Worksheet), multiplying by the appropriate rate, such as the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the appropriate rate, dividing by 100 and then adding this year's frozen tax levy on homesteads of the elderly.

**Additional Levy Last Year:** This is calculated by taking Last Year's taxable value (line 3 of No-New-Revenue Tax Rate Worksheet), multiplying by Last Year's tax rate (line 4 of No-New-Revenue Tax Rate Worksheet) and dividing by 100.

**For School Districts:** This is calculated by taking Last Year's taxable value, subtracting Last Year's taxable value for the elderly, multiplying by Last Year's tax rate, dividing by 100 and adding Last Year's tax ceiling.

**Additional Levy This Year:** This is calculated by taking the current adjusted taxable value, multiplying by the No-New-Revenue Tax Rate and dividing by 100.

**For School Districts:** This is calculated by taking the adjusted taxable value (line 34 of the Voter-Approval Tax Rate Worksheet), multiplying by the No-New-Revenue Tax Rate, dividing by 100 and adding This Year's tax ceiling.

**COUNTIES ONLY:** All figures in this worksheet include ALL County Funds. Tax Levy amounts are the sum of each Fund's Taxable Value X each Fund's Tax Rate.

TNT-212 08-20/18

# Notice About 2021 Tax Rates

Property Tax Rates in CITY OF MULESHOE. This notice concerns the 2021 property tax rates for CITY OF MULESHOE. This notice provides information about two tax rates used in adopting the current tax year's tax rate. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. In most cases, the voter-approval tax rate is the highest tax rate a taxing unit can adopt without holding an election. In each case, these rates are calculated by dividing the total amount of taxes by the current taxable value with adjustments as required by state law. The rates are given per $100 of property value.

**This year's no-new-revenue tax rate:** $0.784100/$100

**This year's voter-approval tax rate:** $0.8028/$100

To see the full calculations, please visit *bailey.countytaxrates.com* for a copy of the Tax Rate Calculation Worksheet.

## Unencumbered Fund Balances:

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

| Type of Fund | Balance |
|---|---|
| Maintenance & Operations | $0 |
| Interest & Sinking | $0 |

## Current Year Debt Service:

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

| Description of Debt | Principal or Contract Payment to be Paid from Property Taxes | Interest to be Paid from Property Taxes | Other Amounts to be Paid | Total Payment |
|---|---|---|---|---|
| Certificates of Obligation | $184,175 | $34,822 | $0 | $218,997 |

| | | |
|---|---|---|
| | Total required for 2021 debt service | $218,997 |
| - | Amount (if any) paid from funds listed in unencumbered funds | $0 |
| - | Amount (if any) paid from other resources | $0 |
| - | Excess collections last year | $12,546 |
| = | Total to be paid from taxes in 2021 | $206,451 |
| + | Amount added in anticipation that the taxing unit will collect only 95.000000% of its taxes in 2021 | $10,865 |
| = | Total Debt Levy | $217,316 |

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by
Name of person preparing this notice: JESSICA RIVERA
Position: CHIEF APPRAISER
Date prepared: August 5, 2021