CITY OF JOURDANTON

ADOPTED

FY BUDGET

OCTOBER 1, 2020 - SEPTEMBER 30, 2021

This budget will raise more revenue from property taxes than last year's budget by an amount of $106,501, which is a 7.6399% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is $18,410.

Vote on	Budget	Tax Rate:
Mayor		
Robert A. Williams	(Votes only in event of a tie)	
Council Members		
Chester Gonzales	Yes	Yes
Jack R. Harrison	Yes	Yes
Raul R. Morales	Yes	Yes
Karen Pesek	Yes	Yes
Patricia J. Elizabeth Tymrak-Daughtrey	No	No

Property Tax Comparison	2019	2020
Adopted Tax Rate	0.650000	0.710000
No-New Revenue Rate	0.494414	0.664128
No-New Revenue Maintenance & Operations	0.527436	0.603437
Voter Approval Rate	0.780427	0.862261
De Minimis Rate	N/A	1.077727
Debt Tax Rate (I&S)	N/A	0.237704

Total debt obligation for the City of Jourdanton secured by property taxes: $ 12,522,420

ORDINANCE NO. 827

AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021; APPROPRIATING MONEY FOR THE VARIOUS FUNDS AND PURPOSES OF SUCH BUDGET INCLUDING APPROPRIATIONS OF MONEY TO PAY INTEREST AND PRINCIPAL SINKING FUND REQUIREMENTS ON ALL INDEBTEDNESS; PROVIDING A SAVINGS AND SEVERABILITY CLAUSE; REPEALING ALL ORDINANCES AND APPROPRIATIONS IN CONFLICT WITH THE PROVISIONS OF THIS ORDINANCE; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, on August 21, 2020 the City Manager filed with the City Secretary a proposed budget for operating the municipal government of City of Jourdanton for the fiscal year October 1, 2020, to September 30, 2021, has been prepared by Lamar Schulz, City Manager, as Budget Officer for the City of Jourdanton, Texas; and

WHEREAS, said budget was presented to the City Council on August 26, 2020 and has been available for inspection by any taxpayer at the City Secretary's office, City Library, and on the City's website, in accordance with state law; and

WHEREAS, public notice of a public hearing upon this budget has been duly and legally made as required by state law; and

WHEREAS, said public hearing on the Proposed Budget has been held; and

WHEREAS, after full and final consideration of proposed expenditures, revenues, financial condition, and comparative expenditures as presented, it is the consensus of opinion that the budget as considered and amended at said hearing and public meetings should be approved and adopted.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON:

Section 1. That the City Council of the City of Jourdanton ratifies, approves and adopts the budget as finally considered for the fiscal year of October 1, 2020, to September 30, 2021, in the form of **Exhibit A, "The Adopted FY 2020/2021 Budget"**, a copy which is appended hereto.

Section 2. That the appropriations for the 2020-2021 fiscal year for the different administrative units and purposes of the City of Jourdanton, Texas be fixed and determined for said fiscal year in accordance with the expenditures shown in said budget, and that the distribution and division of said appropriations be made in accordance with said budget

including such amounts shown for providing for the interest and sinking funds for payment of the principal and interest and the retirement of the bonded debt of the City of Jourdanton.

Section 3. That the cover page provided in accordance with Texas Local Government Code Section 102.007(d) is incorporated herein for all purposes.

Section 4. The City Secretary is directed to maintain a copy of this Ordinance with a true copy of the attached budget.

Section 5. The City Secretary is also directed to post the adopted budget and required budget cover page on the City's website, and to file with the Atascosa County Clerk, and which is incorporated herein for all intents and purposes.

Section 6. That should any part, portion, or section of this ordinance be declared invalid or inoperative or void for any reason by a court of competent jurisdiction, such decision, opinion or judgment shall in no way affect the remaining portions, parts, or sections or parts of section of this ordinance, which provisions shall be, remain and continue to be in full force and effect.

Section 7. That all ordinances and appropriations for which provision has heretofore been made are hereby expressly repealed if in conflict with the provisions of this ordinance.

Section 8. That this ordinance shall take effect and be in full force and effect on October 1, 2020, after its passage and approval according to law.

PASSED AND APPROVED this 21st day of September, 2020, at a Regular Meeting of the City Council of the City of Jourdanton, Texas, which meeting was held in compliance with the Open Meetings Act, *Tex. Gov't Code* 551.001, et.seq., at which meeting a quorum was present and voting by recorded vote as follows:

	Yay	Nay	Abstain
Chester Gonzales	✓		
Jack R. Harrison	✓		
Raul R. Morales	✓		
Karen Pesek	✓		
Patricia J. Elizabeth Tymrak-Daughtrey		✓	

Robert A Williams, Mayor

ATTEST:

Debbie G. Molina, City Secretary

APPROVED AS TO FORM:

Denton, Navarro, Rocha, Bernal,
Zech P.C., City Attorney

ORDINANCE # 828

AN ORDINANCE OF THE CITY OF JOURDANTON, TEXAS ADOPTING A TAX RATE AND LEVYING A TAX UPON ALL PROPERTY SUBJECT TO TAXATION WITHIN THE CITY OF JOURDANTON, TEXAS FOR THE 2020-2021 FISCAL YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2020 AND ENDING ON SEPTEMBER 30, 2021; APPORTIONING SAID LEVY AMONG THE VARIOUS FUNDS AND ITEMS FOR WHICH REVENUE MUST BE RAISED INCLUDING PROVIDING MONIES TO PAY PRINCIPAL AND INTEREST ON CERTIFICATES OF OBLIGATION; PROVIDING WHEN TAXES SHALL BECOME DUE AND WHEN SAME SHALL BECOME DELINQUENT AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, it is necessary that and ordinance be passed levying and ad valorem tax on both real, personal, and mixed, within the corporate limits of the City of Jourdanton, Texas; and

WHEREAS, on September 21, 2020 the City Council of the City of Jourdanton, Texas, approved the municipal budget for the fiscal year beginning October 1, 2020 and ending September 30, 2021; and

WHEREAS, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30th or 60th day after the date the City received the certified appraisal roll the City Council shall adopt a tax rate for the current tax year; and

WHEREAS; all notices and hearing required by law as a prerequisite to the passage, approval, and addition for this Ordinance have been timely and properly given and held; and

WHEREAS, the City of Jourdanton, Texas shall levy the property tax rate for the City of Jourdanton through the adoption of this Ordinance.

NOW THEREFOREBE IT ORDAINDED AND ORDERED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON:

Section 1. That there is hereby levied and there shall be collected for the use and support of the municipal government of the City of Jourdanton, Atascosa County, Texas (herein the "City") and to provide an Interest and Sinking fund for the 2020-2021 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2020 subject to taxation, a tax of **$ 0.710000** on each $100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2020 Tax Year as follows:

1.) For the maintenance and support of general government (General Fund), $ **0.472296** on each $100 valuation of property; and

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2.) For the interest and sinking fund (Debt Service Fund), **$0.237704** on each $100 valuation of property.

Section 2.

"THIS TAX RATE WILL RAISE MORE TAXES FOR MAINTENANCE AND OPERATION THAN LAST YEAR'S TAX RATE; AND THE TAX RATE WILL EFFECTIVELY BE RAISED BY 6.9071 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A $100,000 HOME BY APPROXIMATELY $45.87."

Section 3. That taxes levied under this Ordinance shall be due October 1, 2020 and if not paid before February 1, 2021 shall immediately become delinquent.

Section 4. Homesteads shall be exempt up to the amount of $10,000 and shall apply to homesteads owned by owners aged 65 years of age and older.

Section 5. Taxes are payable to the Atascosa Tax Assessor-Collector who is hereby authorized to assess and collect the taxes of the City of Jourdanton, employing the above rate.

Section 6. All taxes shall become a lien upon property against which assessed, and the Atascosa Tax Assessor/Collector as the assessor and collector of the City is hereby authorized and empowered to enforce the collection of such taxes according to the Constitution and laws of the State of Texas and ordinances and resolutions of the City, and shall, by virtue of the tax rolls, fix and establish a lien by levying upon such property, whether real or personal, for the payment of said taxes, penalty and interest, and the interest and penalty collected from such delinquent taxes shall be apportioned to the City of Jourdanton, Texas. All delinquent taxes shall bear interest from the date of the delinquency at the rate as prescribed by state law.

Section 7. In case any section, phrase, or sentence of this Ordinance shall be declared invalid for any reasons by a court of competent jurisdiction, such holding or finding shall not have the effect or result of invalidating any other section or part of this Ordinance.

Section 8: It is officially found, determined, and declared that the meeting at which this Ordinance is adopted was open to the public and public notice of the time, place, and subject matter of the public business to be considered at such meeting, including this Ordinance, was given, all as required by Chapter 551, Texas Government Code, as amended.

Section 9. That this Ordinance shall take effect and be in force from and after its passage.

DULY PASSED AND APPROVED this the 21st day of September 2020, at a Regular Meeting of the City Council of the City of Jourdanton, Texas, there being a quorum present, and by record vote the following motion:

"I move that the property tax rate be increased by the adoption of a total tax rate of $0.710000, which is effectively a 6.9071% percent increase in the tax rate."

Roll call vote was recorded as follows:

	Yay	Nay	Abstain
Chester Gonzales	✓		
Jack R. Harrison	✓		
Raul R. Morales	✓		
Karen Pesek	✓		
Patricia J. Elizabeth Tymrak-Daughtrey		✓	

Robert A Williams, Mayor

ATTEST

Debbie G. Molina, City Secretary

CITY OF JOURDANTON, TEXAS

APPROVED AS TO FORM:

T. Daniel Santee, City Attorney
Denton, Navarro, Rocha, Bernal, & Zech P.C.

RESOLUTION NO. 519

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE FISCAL YEAR 2020-2021 BUDGET AS REQUIRED BY TEXAS LOCAL GOVERNMENT CODE SECTION 102.007 WHEN ADOPTING A BUDGET THAT WILL REQUIRE RAISING MORE REVENUES FROM PROPERTY TAXES THAN IN THE PREVIOUS YEAR; AND ESTABLISHING AN EFFECTIVE DATE.

WHEREAS, as per Local Government Code §102.007(c) adoption of a budget that will require raising more revenue from property taxes than in the previous year requires a separate vote of the governing body to ratify the property tax increase reflected in the budget; and

WHEREAS, a vote under this subsection is in addition to and separate from the vote to adopt the budget or a vote to set the tax rate required by Chapter 26, Tax Code, or other law; and

WHEREAS, the budget includes an increase in the property tax rate of $0.650000 to $0.710000, which is an increase of $0.060000 per $100.00 valuation; and

WHEREAS, the tax rate will increase total tax revenues from properties on the tax roll in the preceding tax year by 6.9071% (percentage by which proposed tax rate exceeds lower of the voter-approval tax rate or no-new-revenue tax rate calculated under Chapter 26, Tax Code).

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS:

Section 1. That the foregoing legislative findings are found to be true and incorporated herein.

Section 2. The City Council of the City of Jourdanton, Texas hereby ratifies the property tax revenue increase reflected in the Fiscal Year 2020-2021 Budget in accordance with Section 102.007(c) of the Texas Local Government Code.

Section 3. Record Vote. The Resolution was duly introduced for the consideration of the City Council. It was then duly moved and seconded that the Resolution be adopted; and, after due discussion, said motion carrying with it the adoption of the Resolution, prevailed and carried by the following vote:

FOR: Mayor Pro Tem Chester Gonzales
Council Members Karen Pesek, Jack R. Harrison, and Raul R. Morales
AGAINST: Council Member Patricia J. Elizabeth Tymrak- Daughtrey
PRESENT BUT ABSTAINED FROM VOTING:
ABSENT:

This Resolution is effective immediately upon passage.

Robert A Williams

Robert A Williams, Mayor

ATTEST

Debbie G. Molina, City Secretary

CITY OF JOURDANTON
BUDGET CALENDAR FOR FY 2020/2021 BUDGET

~ 25 July Atascosa Central Appraisal District provides - Certified Tax Roll

~ 10 August Tax Assessor Collector -Atascosa Calculates No-New-Revenue ~~Effective~~ and Voter-Approval Tax Rate ~~Roll Back Rate~~

August 21, 2020 (Friday) –

- City Manager Submits Proposed FY 2020/2021 Budget to Municipal Clerk (To be posted on Website and copy made available at Library)

August 26, 2020 (Wednesday) 6:00 PM Special Council Meeting – 1st Budget Workshop

- City Manager Discusses Proposed FY 2020/2021 Budget (No Council action)
- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations (No Council action)
- Discuss tax rate; if proposed tax rate will exceed the No-New-Revenue Rate, take record vote and Schedule Public Hearing for September 14, 2020.
- Schedule Public Hearing on Proposed FY 2020/2021 Budget for September 14, 2020

September Wednesday 2 September: **Publish in Paper**

- Notice of 2020 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) and (Dates of Tax Rate Public Hearing)
- Publish Notice of FY 2020/2021 Budget Hearing

September 8, 2020 (Tuesday) 6:00 PM Special Council Meeting – 2nd Budget Workshop

- Discuss Proposed FY 2020/2021 Budget

September 14, 2020 (Monday) 6:00 PM Special Council Meeting – 3rd Budget Workshop

- Budget Public Hearing
- Property Tax Rate Hearing
- Schedule and announce meeting to adopt FY 2020/2021 budget and tax rate on September 21, 2020

September 21, 2020 (Monday) 6:00 PM Regular Council Meeting –

- Adopt Budget by Ordinance
- Levy Tax Rate by Ordinance
- Ratify the Property Tax Increase reflected in Budget

FY 2020-2021 BUDGET

Due to the uncertainty of revenue collection in FY 2020-2021, the budget figures consist of conservative numbers mixed with a little optimism. Hopefully things improve and revenues increase during the upcoming fiscal year.

Expenditures have been reviewed carefully and the numbers entered are reasonable expectations.

ITEMS REDUCED IN THE FY 2020-2021 BUDGET

1. **The vacant Utility Clerk position at the Municipal Complex will not be filled during FY 2020-2021.**
2. **One Police Department Patrol Officer position will remain vacant for six months.**
3. **The new Code Compliance Specialist position will remain vacant for six months. This individual will travel around the community looking for code violations. The individual will work at least one day each weekend and will help with Animal Control.**

ITEMS NOTED IN THE FY 2020-2021 BUDGET

1. **$10,000 was budgeted for merit increases and related expenses.**
2. **A 5% increase in health insurance rates was included.**
3. **$200,000.00 was budgeted for street repairs.**
4. **New Capital Outlay items:**
   a) **Two new trucks for the Water Department (replacing 18 year old trucks that are no longer functioning).**
   b) **One cost efficient vehicle to drive water and sewer samples to be tested. Vehicle would also be used to attend training. Vehicle would reduce the cost of transporting samples and people.**

c) **One new truck for Code Compliance. Truck to be used to travel around the community looking for code violations.**
d) **One new vehicle for the Police Department (this keeps the rotation of vehicles going).**

Note that these Capital Outlay items would be purchased through Buy Board and would be bundled into one financed transaction that would be repaid over five years (competitive proposals for the financing would be sought). This will reduce the impact of these purchases on the FY 2020-2021 Budget.

There are ongoing Capital Outlay expenditures in the budget that were financed in the past and must remain in our budget.

10 - GENERAL FUND

The General Fund accounts for all financial resources except those required to be accounted for in anther fund. General Fund is also referred to as the operating fund and is used to finance the day-to-day operations of the City. It is typically the largest part of the City's financial operations.

	19/20 ADOPTED BUDGET	19/20 PROJECTED ENDING	20/21 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE	$ 2,022,178	$ 2,022,178	$ 2,161,375		
REVENUE & TRANSFERS IN TOTAL	$ 3,325,846	$ 3,064,573	$ 3,472,138	$ 146,292	4.40%
DEPARTMENT EXPENSES					
ADMINISTRATION	$ 314,728	$ 327,147	$ 448,402	$ 133,674	
CITY SECRETARY	$ 99,817	$ 93,928	$ 99,317	$ (500)	
FINANCE	$ 62,418	$ 27,586	$ 146,051	$ 83,633	
POLICE DEPARTMENT	$ 902,245	$ 871,222	$ 845,799	$ (56,446)	
DPS FACILITY	$ 7,864	$ 8,775	$ 9,129	$ 1,265	
MUNICIPAL COURT	$ 208,504	$ 188,938	$ 209,285	$ 781	
COMMUNITY DEVELOPMENT & CODE	$ 77,087	$ 74,089	$ 100,011	$ 22,924	
VOUNTEER FIRE DEPARTMENT	$ 74,448	$ 53,074	$ 73,734	$ (714)	
EMS FACILITY	$ 6,650	$ 6,919	$ 6,933	$ 283	
LIBRARY	$ 152,652	$ 149,228	$ 155,198	$ 2,546	
COMMUNITY CENTER	$ 12,637	$ 10,578	$ 10,931	$ (1,706)	
SENIOR CENTER	$ 7,195	$ 7,145	$ 3,245	$ (3,950)	
PARKS DEPARTMENT	$ 99,154	$ 96,711	$ 101,625	$ 2,471	
SPORTS COMPLEX & POOL	$ 176,337	$ 109,255	$ 182,266	$ 5,929	
STREET DEPARTMENT	$ 594,673	$ 253,127	$ 495,768	$ (98,905)	
SANITATION	$ 640,367	$ 647,782	$ 648,999	$ 8,632	
OTHER SOURCES/USES/TRANSFERS OUT	$ 6,845	$ (128)	$ -	$ (6,845)	
TOTAL EXPENSES	$ 3,443,621	$ 2,925,376	$ 3,536,693	$ 93,072	2.70%
Income/(Loss)*	$ (117,775)	$ 139,197	(64,555)		
ENDING FUND BALANCE	$ 1,904,403	$ 2,161,375	$ 2,096,820		

*** Amount of increase or (decrease) from General Fund Fund Balance.**

ADOPTED BUDGET REPORT
AS OF: AUGUST 31ST, 2020

10 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
AD VALOREM TAXES						
10-400.10 AD VALORUM TAXES- OPERATIONS	893,144	805,420	948,568	902,983	896,476	998,146
10-400.20 DELINQUENT TAXES	34,019	47,898	45,633	18,338	28,814	28,814
10-400.30 PENALTY & INTEREST ON TAXES	31,306	32,278	30,688	10,495	24,313	24,313
TOTAL AD VALOREM TAXES	958,469	885,596	1,024,889	931,816	949,603	1,051,273
SALES TAX						
10-410.10 SALES TAXES	1,024,810	1,054,698	1,050,142	844,816	915,160	940,257
10-410.11 MIXED DRINK TAXES	175	0	1,000	0	0	0
TOTAL SALES TAX	1,024,985	1,054,698	1,051,142	844,816	915,160	940,257
FRANCHISE FEES						
10-420.10 CABLE FRANCHISE FEE	9,812	2,929	5,000	4,241	4,241	4,300
10-420.11 ELECTRICITY FRANCHISE FEE	131,286	133,126	136,500	120,774	135,435	136,000
10-420.12 SOLID WASTE FRANCHISE FEE	23,528	24,067	24,300	25,587	25,587	25,700
10-420.13 NATURAL GAS FRANCHISE FEE	4,666	5,003	5,300	4,885	4,885	4,885
10-420.14 TELECOM FRANCHISE FEE	11,261	9,572	10,600	2,497	2,400	2,400
TOTAL FRANCHISE FEES	180,552	174,698	181,700	157,984	172,548	173,285
PERMITS, LICENSES & FEES						
10-430.10 POLICE REPORT FEES	376	318	310	184	184	310
10-430.11 SOLID WASTE COL. FEES	698,212	702,623	700,000	674,395	731,765	731,765
10-430.12 GARAGE SALE PERMITS	634	688	650	305	300	600
10-430.13 SOLID WASTE LATE FEES	14,775	12,529	12,500	11,805	13,209	13,209
10-430.14 DOGS/CATS REGISTRATION FEES	2,113	615	4,225	103	200	1,500
10-430.20 PERMITS	82,245	40,769	50,000	35,929	35,864	40,769
10-430.25 GAS INSPECTIONS	126	0	0	0	0	0
TOTAL PERMITS, LICENSES & FEES	798,481	757,541	767,685	722,720	781,522	788,153
MUNICIPAL COURT FEES						
10-440.10 FINES AND FORFITURES	183,397	146,294	153,000	116,090	117,100	146,294
TOTAL MUNICIPAL COURT FEES	183,397	146,294	153,000	116,090	117,100	146,294
PARK REVENUES						
10-450.10 PARK PAVILION RENTAL FEES	1,910	1,340	1,500	600	600	1,200
TOTAL PARK REVENUES	1,910	1,340	1,500	600	600	1,200
SPORTS COMPLEX REVENUE						
10-460.10 BALL FIELD CONCESSIONS	2,900	9,933	11,550	11,262	12,762	11,550
10-460.11 BALL FIELD RENTAL FEES	9,150	15,865	18,000	8,908	11,572	11,550
10-460.12 POOL CONSESSIONS	0	0	5,000	0	0	15,000
10-460.13 POOL ADMISSION	0	0	7,800	0	0	15,000
10-460.14 SPLASH PAD ADMISSION	0	0	7,800	0	0	0
TOTAL SPORTS COMPLEX REVENUE	12,050	25,798	50,150	20,169	24,334	53,100
OTHER REVENUE						
10-470.10 SCHOOL RESOURCE OFFICER	18,850	30,000	30,000	30,000	30,000	30,000
10-470.11 LEASE - DPS	8,100	8,800	9,600	4,800	9,600	9,600
10-470.12 LEASE - PARKING	8,400	7,700	8,400	7,700	8,400	8,400

10 -GENERAL FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
10-470.13 LEASE - OLD CITY HALL BLDG	18,000	19,500	18,000	16,500	18,000	18,000
10-470.14 LEASE CITY -COUNCIL CHAMBERS	24,300	1,800	0	0	0	0
10-470.15 COMMUNITY CENTER RENTAL	16,480	16,950	16,480	6,092	6,342	14,750
10-470.16 LIBRARY FINES	1,019	877	950	262	360	650
10-470.17 INTEREST	9,141	13,638	11,000	6,519	7,694	7,694
10-470.18 COPY & FAX CHARGES	275	465	350	199	232	350
10-470.19 MISCELLANEOUS REVENUE	4,250	(3,841)	1,000	10,565	11,282	4,250
10-470.21 POLICE DONATIONS	325	385	0	3,818	3,818	385
10-470.56 REIMBURSMENT	395	9,750	0	965	965	(395)
10-470.58 LEOSE POLICE TRAINING	1,202	1,196	0	1,185	6,263	1,200
10-470.65 REIMB.-FLEX PLAN	0	950	0	300	300	0
10-470.68 CONTRIBUTIONS	0	0	0	450	450	0
10-470.74 SALE OF ASSETS	9,205	1,400	0	0	0	0
10-470.78 COVID GRANT FUNDS	0	0	0	49,852	0	0
TOTAL OTHER REVENUE	119,942	109,569	95,780	139,208	103,706	94,884
TRANSFERS						
10-490.20 TRANSFERS IN - WATER FUND	0	0	0	0	0	111,846
10-490.30 TRANSFERS IN - SEWER FUND	0	0	0	0	0	111,846
10-490.99 FUND BALANCE - TRASNFER IN	0	0	190,000	0	0	64,555
TOTAL TRANSFERS	0	0	190,000	0	0	288,247
TOTAL REVENUES	3,279,787	3,155,533	3,515,846	2,933,403	3,064,573	3,536,693

10 -GENERAL FUND
ADMINSTRATION

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-502-510.01 SALARIES	111,741	90,971	25,250	9,974	10,274	112,376
10-502-510.02 RETIREMENT SYSTEM	7,015	5,544	1,326	437	437	6,815
10-502-510.03 FICA TAX	8,377	6,547	1,566	377	637	6,967
10-502-510.04 MEDICARE TAXES	0	0	366	387	392	1,629
10-502-510.05 STATE UNEMPLOYMENT TAX	540	145	14	86	86	288
10-502-510.06 HEALTH INSURANCE	19,913	17,124	10,003	535	535	10,633
10-502-510.07 LIFE INSURANCE	0	0	152	0	0	159
10-502-510.08 WORKER'S COMPENSATION	196	762	152	103	103	315
10-502-510.09 FLEXIBLE BENEFITS EXPENDU	0	4,752	5,010	1,553	1,700	1,800
10-502-510.10 DRUG TESTING	97	130	65	65	65	65
10-502-510.19 CAR ALLOWANCE	0	0	0	0	0	7,800
10-502-510.21 MERIT INCREASES/EXPENSES	0	0	0	0	0	10,000
TOTAL PERSONNEL COSTS	147,879	125,976	43,904	13,516	14,229	158,847
SUPPLIES/OPERATIONS/UTIL						
10-502-520.01 OFFICE SUPPLIES	13,229	3,366	500	2,165	2,700	2,800
10-502-520.02 POSTAGE	475	3,877	2,700	2,975	3,500	3,500
10-502-520.03 MEMBERSHIP FEES	3,478	2,691	3,610	2,784	2,800	2,000
10-502-520.04 TRAVEL, TRAINING & MEETIN	8,090	17,504	10,000	7,195	7,760	4,372
10-502-520.05 GENERAL SUPPLIES	97	874	950	556	650	900
10-502-520.06 BUILDING MATS	32	473	552	416	500	525
10-502-520.07 UTILITIES - TELEPHONE	2,141	1,733	1,800	2,085	2,272	2,340
10-502-520.08 UTILITIES - ELECTRIC	3,498	4,025	4,150	4,735	5,500	8,710
10-502-520.10 JANITORIAL SUPPLIES	1,552	1,464	2,000	664	1,200	1,600
TOTAL SUPPLIES/OPERATIONS/UTIL	32,592	36,008	26,262	23,576	26,882	26,747
INSURANCE						
10-502-530.01 PUBLIC OFFICIAL LIABILITY	3,402	3,587	3,771	2,308	2,308	2,290
10-502-530.02 GENERAL LIABILITY	911	1,654	1,154	848	1,648	1,648
10-502-530.03 PROPERTY COVERAGE	2,059	2,303	2,419	3,379	3,379	3,379
10-502-530.04 PUBLIC EMPLOYEE COVERAGE	0	0	583	583	583	583
TOTAL INSURANCE	6,373	7,544	7,927	7,118	7,918	7,900
REPAIRS & MAINTENANCE						
10-502-540.01 BUILDING - MAINT.	0	3,260	0	9,389	9,239	500
10-502-540.02 EQUIPMENT - MAINT.	0	2,109	1,391	570	570	1,391
TOTAL REPAIRS & MAINTENANCE	0	5,369	1,391	9,959	9,809	1,891
CONTRACTUAL SERVICES						
10-502-550.01 AUDIT EXPENSE	5,167	5,667	27,357	19,850	19,850	16,155
10-502-550.02 ATTORNEY FEES - CITY ATTO	43,516	40,785	45,000	53,478	81,500	50,000
10-502-550.03 ATTORNEY FEES - SPORTS CO	0	289,048	50,000	23,419	33,000	50,000
10-502-550.04 ENGINEERING FEES	38,160	43,032	50,000	24,521	30,000	50,000
10-502-550.05 COPIER LEASE	5,426	4,254	1,932	956	1,200	1,500
10-502-550.06 PITNEY BOWES CONTRACT	0	0	1,242	284	567	567
10-502-550.07 EMERGENCY NOTICE PLAN	0	0	1,088	0	1,088	2,206
10-502-550.08 IT - COMPUTER SOFTWARE	28,314	18,329	19,350	18,922	19,800	19,967

10 -GENERAL FUND
ADMINSTRATION

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
10-502-550.09 APPRAISAL DISTRICT FEES	17,563	18,509	20,562	14,897	20,139	24,271
10-502-550.10 TAX COLLECTION FEES	0	3,734	3,863	3,771	3,771	3,808
10-502-550.11 ATASCOSA CO. ANIMAL FACIL	2,629	6,029	4,800	5,945	7,344	7,500
10-502-550.35 TRI-CITY BUS ROUTE (ART)	0	0	0	0	3,511	14,043
10-502-550.57 PAYING AGENT FEES	1,200	0	0	200	800	0
TOTAL CONTRACTUAL SERVICES	141,975	429,386	225,194	166,242	222,570	240,017
MISCELLANEOUS						
10-502-560.01 MISCELLANEOUS EXPENSE	16,891	6,679	3,000	5,407	5,636	4,000
10-502-560.02 ANIMAL CONTROL EXPENSES	0	0	1,550	450	500	500
10-502-560.03 AMERICAN PRIDE DAY	3,000	3,000	3,000	0	0	6,000
10-502-560.04 FAMILY CRISIS CENTER	2,500	2,500	2,500	0	2,500	2,500
10-502-560.06 COVID-19	0	0	0	26,510	37,103	0
TOTAL MISCELLANEOUS	22,391	12,179	10,050	32,367	45,739	13,000
CAPITAL OUTLAY						
TOTAL ADMINSTRATION	351,209	616,462	314,728	252,777	327,147	448,402

10 -GENERAL FUND
CITY SECRETARY

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-508-510.01 SALARIES	0	0	56,139	51,831	56,139	56,784
10-508-510.02 RETIREMENT SYSTEM	0	0	3,537	3,377	3,537	3,577
10-508-510.03 FICA TAX	0	0	3,491	3,180	3,481	3,521
10-508-510.04 MEDICARE TAXES	0	0	804	743	814	823
10-508-510.05 STATE UNEMPLOYMENT TAX	0	0	10	144	144	144
10-508-510.06 HEALTH INSURANCE	0	0	10,003	8,929	9,761	10,633
10-508-510.07 LIFE INSURANCE	0	0	144	179	192	159
10-508-510.08 WORKER'S COMPENSATION	0	0	170	108	109	153
10-508-510.11 AIRCARE EMERGENT COVERAGE	0	0	65	0	0	0
10-508-510.16 VACATION BUY BACK	0	0	0	1,077	1,077	0
TOTAL PERSONNEL COSTS	0	0	74,363	69,568	75,254	75,794
SUPPLIES/OPERATIONS/UTIL						
10-508-520.01 OFFICE SUPPLIES	0	0	1,000	870	1,000	1,350
10-508-520.02 POSTAGE	0	0	500	56	100	250
10-508-520.03 MEMBERSHIP FEES	0	0	340	204	204	340
10-508-520.04 TRAVEL, TRAINING & MEETIN	0	0	3,600	3,357	3,600	2,500
10-508-520.11 RECORD RETENTION	0	0	1,500	0	0	1,500
10-508-520.19 LEGAL NOTICES	0	0	5,000	2,074	2,600	4,000
TOTAL SUPPLIES/OPERATIONS/UTIL	0	0	11,940	6,561	7,504	9,940
CONTRACTUAL SERVICES						
10-508-550.13 COPIER LEASE	0	0	2,086	956	1,000	1,083
10-508-550.16 ELECTION EXPENSES	0	0	8,400	9,775	9,775	10,000
10-508-550.50 CODIFICATION	0	0	1,528	395	395	1,000
TOTAL CONTRACTUAL SERVICES	0	0	12,014	11,126	11,170	12,083
CAPITAL OUTLAY						
10-508-570.04 OFFICE FURN & EQUIP	0	0	1,500	0	0	1,500
TOTAL CAPITAL OUTLAY	0	0	1,500	0	0	1,500
TOTAL CITY SECRETARY	0	0	99,817	87,255	93,928	99,317

10 -GENERAL FUND
FINANCE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-510-510.01 SALARIES	0	0	40,190	17,582	22,582	103,126
10-510-510.02 RETIREMENT SYSTEM	0	0	4,095	321	473	6,576
10-510-510.03 FICA TAX	0	0	4,030	1,090	1,400	6,471
10-510-510.04 MEDICARE TAXES	0	0	943	255	327	1,513
10-510-510.05 STATE UNEMPLOYMENT TAX	0	0	10	135	135	288
10-510-510.06 HEALTH INSURANCE	0	0	7,430	0	0	21,266
10-510-510.07 LIFE INSURANCE	0	0	108	0	0	310
10-510-510.08 WORKER'S COMPENSATION	0	0	170	0	0	281
10-510-510.14 OVERTIME	0	0	0	0	0	1,000
TOTAL PERSONNEL COSTS	0	0	56,976	19,382	24,917	140,831
SUPPLIES/OPERATIONS/UTIL						
10-510-520.01 OFFICE SUPPLIES	0	0	500	789	809	1,000
10-510-520.02 POSTAGE	0	0	450	210	360	400
10-510-520.03 MEMBERSHIP FEES	0	0	60	83	83	210
10-510-520.04 TRAVEL, TRAINING & MEETIN	0	0	2,500	417	417	2,500
TOTAL SUPPLIES/OPERATIONS/UTIL	0	0	3,510	1,500	1,669	4,110
CONTRACTUAL SERVICES						
10-510-550.13 COPIER LEASE	0	0	1,932	774	1,000	1,110
TOTAL CONTRACTUAL SERVICES	0	0	1,932	774	1,000	1,110
TOTAL FINANCE	0	0	62,418	21,655	27,586	146,051

10 -GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-512-510.01 SALARIES	479,467	489,703	504,483	463,872	506,702	478,131
10-512-510.02 RETIREMENT SYSTEM	31,905	32,666	33,685	31,253	33,495	31,798
10-512-510.03 FICA TAXES	35,349	37,017	33,150	28,714	32,963	31,293
10-512-510.04 MEDICARE TAXES	0	0	7,753	6,715	7,709	7,319
10-512-510.05 STATE UNEMPLOYMENT TAX	498	284	990	1,746	1,746	1,584
10-512-510.06 HEALTH INSURANCE	86,587	101,436	109,199	92,988	100,356	109,872
10-512-510.07 LIFE INSURANCE	0	0	1,588	1,422	1,570	1,703
10-512-510.08 WORKER'S COMPENSATION	11,506	11,608	12,188	13,953	13,953	13,848
10-512-510.10 DRUG TESTING	406	445	510	260	255	510
10-512-510.11 AIRCARE EMERGENT SERVICE	260	390	585	0	0	0
10-512-510.13 CERTIFICATION PAY	0	0	19,200	15,400	16,800	15,600
10-512-510.14 OVERTIME	10,882	25,052	11,000	6,645	8,159	11,000
TOTAL PERSONNEL COSTS	656,859	698,602	734,331	662,969	723,708	702,658
SUPPLIES/OPERATIONS/UTIL						
10-512-520.01 OFFICE SUPPLIES	6,338	2,853	2,600	2,849	3,015	2,900
10-512-520.02 POSTAGE	0	425	500	667	678	678
10-512-520.03 MEMBERSHIP FEES	2,270	3,510	3,580	769	1,000	2,050
10-512-520.04 TRAVEL, TRAINING & MEETIN	5,304	8,420	9,000	2,449	5,000	9,000
10-512-520.07 UTILITIES - TELEPHONE	6,401	6,269	5,810	6,553	7,900	7,400
10-512-520.08 UTILITIES - ELECTRIC	4,235	4,526	4,826	3,824	4,760	3,400
10-512-520.09 UTILITIES - GAS	173	152	200	231	250	260
10-512-520.10 JANITORIAL SUPPLIES	1,071	495	1,100	302	700	1,075
10-512-520.12 UNIFORM PURCHASE	350	3,850	7,000	7,350	7,350	7,000
10-512-520.13 PD CASE EXPENSES	3,714	2,454	3,800	2,187	3,000	3,000
10-512-520.14 K-9 EXPENSES	4,520	1,803	1,900	808	808	0
10-512-520.15 FUEL & LUBRICANTS	24,067	19,892	24,535	16,332	18,000	22,000
10-512-520.16 COMMUNITY RELATIONS	1,407	4,567	2,000	2,551	2,551	2,000
10-512-520.17 AMMUNITION	130	375	500	3,129	2,129	500
10-512-520.18 INTERNET SERVICE	0	0	485	417	460	465
TOTAL SUPPLIES/OPERATIONS/UTIL	59,980	59,592	67,836	50,418	57,601	61,728
INSURANCE						
10-512-530.03 PROPERTY COVERAGE	555	809	850	928	928	928
10-512-530.15 LAW ENFORCEMENT LIABILITY	6,210	7,164	7,525	5,623	5,677	5,677
10-512-530.16 AUTO LIABILITY	3,521	4,058	4,265	1,572	2,029	2,080
10-512-530.17 MOBILE EQUIPMENT	0	6	30	0	20	20
10-512-530.18 ANIMAL MORTALITY AND THEF	0	432	454	246	432	0
10-512-530.19 AUTO PHYSICAL DAMAGE	0	0	0	1,874	1,874	1,874
TOTAL INSURANCE	10,286	12,468	13,124	10,243	10,960	10,579
REPAIRS & MAINTENANCE						
10-512-540.01 BUILDING - MAINT.	6,435	2,970	3,000	2,301	2,500	2,500
10-512-540.02 EQUIPMENT - MAINT.	4,030	5,420	7,275	3,440	5,420	6,000
10-512-540.03 VEHICLE - MAINT.	5,577	11,793	5,600	13,942	15,000	7,500
10-512-540.04 RADIO - MAINT.	0	1,250	725	1,304	1,304	1,300
10-512-540.05 TIRES	0	0	3,500	1,951	3,000	3,500

10 -GENERAL FUND
POLICE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
10-512-540.06 INSPECTIONS	0	0	85	64	64	64
10-512-540.07 CAR WASHES	0	0	680	376	680	680
TOTAL REPAIRS & MAINTENANCE	16,042	21,434	20,865	23,378	27,968	21,544
CONTRACTUAL SERVICES						
10-512-550.08 IT - COMPUTER SOFTWARE	42,594	21,770	22,709	14,707	16,000	16,480
10-512-550.13 COPIER LEASE	180	3,597	3,880	3,186	3,600	3,880
TOTAL CONTRACTUAL SERVICES	42,774	25,367	26,589	17,893	19,600	20,360
MISCELLANEOUS						
10-512-560.01 MISCELLANEOUS EXPENSES	4,323	10,578	4,500	2,733	4,500	4,500
TOTAL MISCELLANEOUS	4,323	10,578	4,500	2,733	4,500	4,500
CAPITAL OUTLAY						
10-512-570.01 EQUIPMENT	0	13,531	0	0	0	18,463
10-512-570.02 VEHICLES	34,915	13,790	35,000	26,885	26,885	5,967
TOTAL CAPITAL OUTLAY	34,915	27,321	35,000	26,885	26,885	24,430
TOTAL POLICE	825,180	855,361	902,245	794,518	871,222	845,799

10 -GENERAL FUND
DPS FACILITY

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
SUPPLIES/OPERATIONS/UTIL						
10-514-520.08 UTILITIES - ELECTRIC	4,149	5,389	5,113	6,286	7,300	7,500
10-514-520.09 UTILITIES - GAS	395	339	400	350	378	400
TOTAL SUPPLIES/OPERATIONS/UTIL	4,544	5,727	5,513	6,636	7,678	7,900
INSURANCE						
10-514-530.03 PROPERTY COVERAGE	810	607	851	479	479	479
TOTAL INSURANCE	810	607	851	479	479	479
REPAIRS & MAINTENANCE						
10-514-540.01 BUILDING-MAINT	11,433	867	1,500	517	618	750
TOTAL REPAIRS & MAINTENANCE	11,433	867	1,500	517	618	750
TOTAL DPS FACILITY	16,787	7,201	7,864	7,632	8,775	9,129

10 -GENERAL FUND
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-516-510.01 SALARIES	76,460	77,368	73,778	68,122	73,778	74,402
10-516-510.02 RETIREMENT SYSTEM	4,972	4,908	4,702	4,348	4,648	4,687
10-516-510.03 FICA TAX	5,764	5,752	4,627	4,166	4,574	4,613
10-516-510.04 MEDICARE TAXES	0	0	1,082	974	1,070	1,079
10-516-510.05 STATE UNEMPLOYMENT TAX	324	18	20	288	288	288
10-516-510.06 HEALTH INSURANCE	13,981	18,105	20,007	18,317	20,081	21,266
10-516-510.07 LIFE INSURANCE	0	0	303	358	308	317
10-516-510.08 WORKER'S COMPENSATION	141	228	239	391	391	200
10-516-510.11 AIRCARE EMERGENT COVERAGE	130	130	130	0	0	0
10-516-510.16 VACATION BUY BACK	0	0	852	0	0	0
TOTAL PERSONNEL COSTS	101,771	106,509	105,740	96,963	105,138	106,852
SUPPLIES/OPERATIONS/UTIL						
10-516-520.01 OFFICE SUPPLIES	4,501	3,843	3,500	3,560	3,843	3,850
10-516-520.02 POSTAGE	0	475	500	719	719	719
10-516-520.03 MEMBERSHIP FEES	391	345	400	362	362	375
10-516-520.04 TRAVEL, TRAINING & MEETIN	1,424	906	1,750	423	423	1,600
10-516-520.07 UTILITIES - TELEPHONE	1,641	1,242	880	1,190	1,386	1,400
10-516-520.08 UTILITIES - ELECTRIC	3,653	3,719	4,085	2,917	3,375	2,240
10-516-520.09 UTILITIES - GAS	116	132	140	103	112	132
10-516-520.10 JANITORIAL SUPPLIES	1,005	222	700	240	300	350
10-516-520.18 INTERNET SERVICE	0	0	480	616	702	702
TOTAL SUPPLIES/OPERATIONS/UTIL	12,731	10,883	12,435	10,131	11,222	11,368
INSURANCE						
10-516-530.03 PROPERTY COVERAGE	231	309	325	619	619	619
TOTAL INSURANCE	231	309	325	619	619	619
REPAIRS & MAINTENANCE						
10-516-540.01 BUILDING - MAINT.	2,754	833	935	1,451	1,479	1,400
TOTAL REPAIRS & MAINTENANCE	2,754	833	935	1,451	1,479	1,400
CONTRACTUAL SERVICES						
10-516-550.08 IT - COMPUTER SOFTWARE	25,636	842	9,093	11,929	12,376	12,750
10-516-550.13 COPIER LEASE	213	3,749	3,476	2,897	3,186	3,400
10-516-550.14 ATTORNEY FEES - CITY ATTO	6,724	11,249	10,000	5,229	6,500	11,250
10-516-550.15 ATTY. FEES - COLLECTIONS	18,314	15,468	16,500	10,816	12,000	16,000
10-516-550.60 CREDIT CARD PROCESSING FE	0	0	0	1,914	2,100	2,676
TOTAL CONTRACTUAL SERVICES	50,887	31,309	39,069	32,785	36,162	46,076
MISCELLANEOUS						
10-516-560.05 STATE TAX ON FINES	68,268	42,970	50,000	27,759	34,318	42,970
TOTAL MISCELLANEOUS	68,268	42,970	50,000	27,759	34,318	42,970

10 -GENERAL FUND
MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
CAPITAL OUTLAY						
10-516-570.01 EQUIPMENT	1,050	8,565	0	0	0	0
TOTAL CAPITAL OUTLAY	1,050	8,565	0	0	0	0
TOTAL MUNICIPAL COURT	237,693	201,377	208,504	169,708	188,938	209,285

10 -GENERAL FUND
COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-518-510.01 SALARIES	0	0	27,186	30,375	33,372	40,706
10-518-510.02 RETIREMENT SYSTEM	0	0	1,839	1,977	2,102	2,690
10-518-510.03 FICA TAX	0	0	1,810	1,868	2,069	2,648
10-518-510.04 MEDICARE TAXES	0	0	423	437	484	619
10-518-510.05 STATE UNEMPLOYMENT TAX	0	0	100	186	186	288
10-518-510.06 HEALTH INSURANCE	0	0	10,003	8,929	8,929	14,177
10-518-510.07 LIFE INSURANCE	0	0	152	90	103	279
10-518-510.08 WORKER'S COMPENSATION	0	0	0	75	75	247
10-518-510.10 DRUG TESTING	0	0	0	65	65	65
10-518-510.11 AIRCARE EMERGENT COVERAGE	0	0	68	0	0	0
10-518-510.14 OVERTIME	0	0	2,000	387	850	2,000
TOTAL PERSONNEL COSTS	0	0	43,581	44,389	48,235	63,719
SUPPLIES/OPERATIONS/UTIL						
10-518-520.01 OFFICE SUPPLIES	0	0	500	502	500	500
10-518-520.02 POSTAGE	0	0	500	392	400	400
10-518-520.03 MEMBERSHIP FEES	0	0	265	109	54	60
10-518-520.04 TRAVEL, TRAINING & MEETIN	0	0	1,905	2,282	1,782	1,905
10-518-520.15 FUEL & LUBRICANTS	0	0	0	0	0	2,800
10-518-520.19 LEGAL NOTICES	0	0	3,000	2,857	3,518	3,600
TOTAL SUPPLIES/OPERATIONS/UTIL	0	0	6,170	6,143	6,254	9,265
REPAIRS & MAINTENANCE						
10-518-540.07 CAR WASHES	0	0	0	0	0	200
TOTAL REPAIRS & MAINTENANCE	0	0	0	0	0	200
CONTRACTUAL SERVICES						
10-518-550.13 COPIER LEASE	0	0	2,086	774	850	1,110
10-518-550.14 ATTORNEY FEES - CITY ATTO	0	0	8,000	1,127	1,500	2,500
TOTAL CONTRACTUAL SERVICES	0	0	10,086	1,901	2,350	3,610
MISCELLANEOUS						
10-518-560.71 BUILDING INSPECTION FEES	0	0	17,250	14,317	17,250	17,250
TOTAL MISCELLANEOUS	0	0	17,250	14,317	17,250	17,250
CAPITAL OUTLAY						
10-518-570.02 VEHICLES	0	0	0	0	0	5,967
TOTAL CAPITAL OUTLAY	0	0	0	0	0	5,967
TOTAL COMM. DEVE & CODE	0	0	77,087	66,749	74,089	100,011

10 -GENERAL FUND
VOLUNTEER FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-520-510.08 WORKER'S COMPENSATION	233	238	245	390	390	422
TOTAL PERSONNEL COSTS	233	238	245	390	390	422
SUPPLIES/OPERATIONS/UTIL						
10-520-520.04 TRAVEL, TRAINING & MEETIN	0	2,820	2,000	0	2,000	2,000
10-520-520.05 GENERAL SUPPLIES	10,283	683	3,500	5,511	5,511	3,500
10-520-520.07 UTILITIES - TELEPHONE	1,050	1,154	1,314	422	517	587
10-520-520.08 UTILITIES - ELECTRIC	0	0	3,296	1,693	2,600	2,600
10-520-520.15 FUEL & LUBRICANTS	4,879	4,256	5,000	3,579	4,300	5,000
10-520-520.18 INTERNET SERVICE	0	0	390	436	556	480
TOTAL SUPPLIES/OPERATIONS/UTIL	16,212	8,914	15,500	11,641	15,484	14,167
INSURANCE						
10-520-530.03 PROPERTY COVERAGE	0	0	0	1,503	1,503	1,503
10-520-530.16 AUTO LIABILITY	4,535	5,260	5,523	2,036	2,036	2,036
10-520-530.19 AUTO PHYSICAL DAMAGE	0	0	0	2,426	2,426	2,426
TOTAL INSURANCE	4,535	5,260	5,523	5,966	5,965	5,965
REPAIRS & MAINTENANCE						
10-520-540.03 VEHICLE - MAINT.	5,402	4,262	5,500	2,344	5,500	5,500
10-520-540.05 TIRES	0	0	0	40	0	0
10-520-540.06 INSPECTIONS	6,308	6,281	6,500	4,699	6,500	6,500
10-520-540.08 FIRE EQUIPMENT - MAINT.	1,968	902	3,500	3,329	3,500	3,500
TOTAL REPAIRS & MAINTENANCE	13,678	11,445	15,500	10,412	15,500	15,500
CONTRACTUAL SERVICES						
10-520-550.06 LABOR	900	1,340	2,680	735	735	2,680
TOTAL CONTRACTUAL SERVICES	900	1,340	2,680	735	735	2,680
CAPITAL OUTLAY						
10-520-570.01 EQUIPMENT	0	4,203	15,000	8,226	15,000	15,000
10-520-570.03 GRANT MATCH-FIRE	0	1,000	20,000	0	0	20,000
TOTAL CAPITAL OUTLAY	0	5,203	35,000	8,226	15,000	35,000
TOTAL VOLUNTEER FIRE DEPARTMENT	35,558	32,399	74,448	37,369	53,074	73,734

10 -GENERAL FUND
EMS FACILITY

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
SUPPLIES/OPERATIONS/UTIL						
10-522-520.08 UTILITIES - ELECTRIC	5,498	4,313	4,730	4,140	5,106	5,120
TOTAL SUPPLIES/OPERATIONS/UTIL	5,498	4,313	4,730	4,140	5,106	5,120
INSURANCE						
10-522-530.03 PROPERTY COVERAGE	393	369	420	313	313	313
TOTAL INSURANCE	393	369	420	313	313	313
REPAIRS & MAINTENANCE						
10-522-540.01 BUILDING - MAINT.	0	3,850	1,500	0	1,500	1,500
TOTAL REPAIRS & MAINTENANCE	0	3,850	1,500	0	1,500	1,500
TOTAL EMS FACILITY	5,892	8,531	6,650	4,454	6,919	6,933

10 -GENERAL FUND
LIBRARY

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-524-510.01 SALARIES	88,561	89,053	65,084	60,085	65,034	65,895
10-524-510.02 RETIREMENT SYSTEM	5,754	5,648	5,385	4,925	5,382	5,456
10-524-510.03 FICA TAX	6,538	6,299	5,300	4,488	5,297	5,370
10-524-510.04 MEDICARE TAXES	0	0	1,240	1,060	1,239	1,256
10-524-510.05 STATE UNEMPLOYMENT TAX	603	77	100	429	429	576
10-524-510.06 HEALTH INSURANCE	13,858	17,982	20,007	18,393	20,081	21,266
10-524-510.07 LIFE INSURANCE	0	0	289	162	177	171
10-524-510.08 WORKER'S COMPENSATION	231	394	458	423	423	316
10-524-510.10 DRUG TESTING	32	0	0	0	0	0
10-524-510.11 AIRCARE EMERGENT COVERAGE	260	260	260	0	0	0
10-524-510.15 SALARIES-PART/TEMP/SEASON	0	0	20,400	17,086	20,400	20,712
TOTAL PERSONNEL COSTS	115,838	119,713	118,523	107,050	118,462	121,018
SUPPLIES/OPERATIONS/UTIL						
10-524-520.01 OFFICE SUPPLIES	2,031	2,009	2,000	1,730	2,000	2,000
10-524-520.03 MEMBERSHIP FEES	1,343	1,143	1,300	368	1,300	1,300
10-524-520.04 TRAVEL, TRAINING & MEETIN	244	496	2,000	485	500	1,000
10-524-520.07 UTILITIES - TELEPHONE	3,019	2,285	2,355	2,902	3,180	3,250
10-524-520.08 UTILITIES - ELECTRIC	7,176	6,265	6,550	4,871	6,100	6,100
10-524-520.10 JANITORIAL SUPPLIES	1,353	1,401	1,565	1,097	1,401	1,475
10-524-520.20 BOOKS - LIBRARY	10,143	10,341	10,000	5,030	10,000	10,242
10-524-520.21 SUMMER READING PROGRAM	1,000	500	1,000	0	0	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	26,310	24,440	26,770	16,484	24,481	26,367
INSURANCE						
10-524-530.03 PROPERTY COVERAGE	1,319	1,305	1,359	985	985	985
TOTAL INSURANCE	1,319	1,305	1,359	985	985	985
REPAIRS & MAINTENANCE						
10-524-540.01 BUILDING - MAINT.	621	1,219	1,000	1,716	1,800	3,000
TOTAL REPAIRS & MAINTENANCE	621	1,219	1,000	1,716	1,800	3,000
CONTRACTUAL SERVICES						
10-524-550.08 IT - COMPUTER SOFTWARE	5,241	3,828	5,000	2,945	3,500	3,828
TOTAL CONTRACTUAL SERVICES	5,241	3,828	5,000	2,945	3,500	3,828
CAPITAL OUTLAY						
TOTAL LIBRARY	149,329	150,505	152,652	129,180	149,228	155,198

10 -GENERAL FUND
COMMUNITY CENTER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-526-510.01 SALARIES	4,158	3,652	3,870	1,650	1,800	1,800
10-526-510.02 RETIREMENT SYSTEM	270	222	244	115	113	113
10-526-510.03 FICA TAX	307	213	240	120	112	112
10-526-510.04 MEDICARE TAX	0	0	56	17	26	26
10-526-510.08 WORKERS COMPENSATION	0	0	0	131	131	43
TOTAL PERSONNEL COSTS	4,734	4,088	4,410	2,034	2,182	2,094
SUPPLIES/OPERATIONS/UTIL						
10-526-520.08 UTILITIES - ELECTRICITY	4,164	3,352	3,500	2,364	3,200	3,200
10-526-520.10 JANITORIAL EXPENSE	4,368	2,532	3,000	2,245	2,850	3,000
TOTAL SUPPLIES/OPERATIONS/UTIL	8,532	5,883	6,500	4,609	6,050	6,200
INSURANCE						
10-526-530.03 PROPERTY COVERAGE	648	530	727	530	637	637
TOTAL INSURANCE	648	530	727	530	637	637
REPAIRS & MAINTENANCE						
10-526-540.01 BUILDING MAINTENANCE	1,709	75	1,000	1,443	1,709	2,000
TOTAL REPAIRS & MAINTENANCE	1,709	75	1,000	1,443	1,709	2,000
TOTAL COMMUNITY CENTER	15,623	10,576	12,637	8,616	10,578	10,931

10 -GENERAL FUND
SENIOR CITIZENS

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
SUPPLIES/OPERATIONS/UTIL						
10-528-520.08 UTILITIES - ELECTRIC	2,311	2,444	2,000	1,541	2,000	2,100
TOTAL SUPPLIES/OPERATIONS/UTIL	2,311	2,444	2,000	1,541	2,000	2,100
INSURANCE						
10-528-530.03 PROPERTY COVERAGE	185	173	195	145	145	145
TOTAL INSURANCE	185	173	195	145	145	145
REPAIRS & MAINTENANCE						
10-528-540.01 BUILDING - MAINT.	5,523	18	5,000	4,743	5,000	1,000
TOTAL REPAIRS & MAINTENANCE	5,523	18	5,000	4,743	5,000	1,000
TOTAL SENIOR CITIZENS	8,019	2,635	7,195	6,429	7,145	3,245

10 -GENERAL FUND
PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-530-510.01 SALARIES	30,602	54,034	53,165	45,729	50,407	53,748
10-530-510.02 RETIREMENT SYSTEM	1,990	3,428	3,425	2,921	3,239	3,386
10-530-510.03 FICA TAXES	2,334	3,992	3,371	2,770	3,187	3,332
10-530-510.04 MEDICARE TAX	0	0	788	648	745	779
10-530-510.05 STATE UNEMPLOYMENT TAX	314	142	148	298	298	288
10-530-510.06 HEALTH INSURANCE	3,481	18,004	20,007	14,174	20,253	21,266
10-530-510.07 LIFE INSURANCE	0	0	289	151	177	313
10-530-510.08 WORKER'S COMPENSATION	1,553	565	602	1,297	1,297	1,285
10-530-510.10 DRUG TESTING	130	0	0	325	325	130
10-530-510.11 AIRCARE EMERGENT COVERAGE	130	130	130	0	0	0
10-530-510.14 OVERTIME	0	0	1,200	61	0	0
TOTAL PERSONNEL COSTS	40,534	80,295	83,125	68,374	79,928	84,527
SUPPLIES/OPERATIONS/UTIL						
10-530-520.08 UTILITIES - ELECTRIC	1,211	577	816	339	488	700
10-530-520.15 FUEL & LUBRICANTS	890	2,193	2,600	2,091	2,600	2,700
10-530-520.22 UNIFORM RENTAL	1,651	3,080	3,328	2,579	3,325	3,425
10-530-520.23 BOOT PROGRAM (SAFETY)	260	140	430	32	430	430
10-530-520.26 SMALL TOOLS	0	0	0	360	360	360
10-530-520.35 SAFETY EQUIPMENT	0	0	0	0	0	200
TOTAL SUPPLIES/OPERATIONS/UTIL	4,013	5,989	7,174	5,402	7,203	7,815
INSURANCE						
10-530-530.02 GENERAL LIABILITY	0	188	198	198	198	198
10-530-530.03 PROPERTY COVERAGE	1,571	1,362	1,560	1,246	1,246	1,246
10-530-530.16 AUTO LIABILITY	285	195	95	72	72	72
10-530-530.17 MOBILE EQUIPMENT	0	162	195	73	73	73
10-530-530.19 AUTO PHYSICAL DAMAGE	0	0	100	86	86	86
TOTAL INSURANCE	1,857	1,907	2,148	1,674	1,675	1,675
REPAIRS & MAINTENANCE						
10-530-540.01 EQUIPMENT - MAINT.	451	2,953	2,200	4,067	4,575	3,500
10-530-540.03 VEHICLE MAINTENNCE	0	0	500	820	763	800
10-530-540.05 TIRES	0	0	800	229	500	500
10-530-540.06 INSPECTIONS	0	0	7	0	8	8
10-530-540.10 PAVILION - MAINT.	128	259	200	14	200	200
10-530-540.11 CITY PARK - MAINT.	990	2,494	3,000	1,859	1,859	2,600
TOTAL REPAIRS & MAINTENANCE	1,569	5,706	6,707	6,988	7,905	7,608
CAPITAL OUTLAY						
10-530-570.01 EQUIPMENT	173	364	0	0	0	0
TOTAL CAPITAL OUTLAY	173	364	0	0	0	0
TOTAL PARKS DEPARTMENT	48,145	94,262	99,154	82,438	96,711	101,625

10 -GENERAL FUND
SPORTS COMPLEX & POOL

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-532-510.01 SALARIES	65,915	40,277	40,123	37,047	40,123	40,602
10-532-510.02 RETIREMENT SYSTEM	4,412	2,555	2,528	2,364	2,528	2,558
10-532-510.03 FICA TAXES	5,092	3,046	5,305	2,404	2,488	4,956
10-532-510.04 MEDICARE TAX	0	0	1,241	397	581	1,159
10-532-510.05 STATE UNEMPLOYMENT TAX	326	9	100	144	144	1,584
10-532-510.06 HEALTH INSURANCE	13,981	8,456	10,003	9,197	10,040	10,633
10-532-510.07 LIFE INSURANCE	0	0	289	141	154	160
10-532-510.08 WORKER'S COMPENSATION	0	1,155	1,557	981	981	1,911
10-532-510.10 DRUG TESTING	0	0	650	0	0	650
10-532-510.11 AIRCARE EMERGENT COVERAGE	0	65	65	0	0	0
10-532-510.15 SALARIES-PART/TEMP/SEASON	1,891	0	45,444	0	0	44,296
TOTAL PERSONNEL COSTS	91,616	55,564	107,305	52,673	57,039	108,509
SUPPLIES/OPERATIONS/UTIL						
10-532-520.08 UTILITIES - ELECTRIC	7,476	8,777	16,000	7,553	9,770	14,000
10-532-520.10 JANITORIAL EXPENSE	0	0	800	90	140	800
10-532-520.12 UNIFORM PURCHASE	0	0	500	0	0	500
10-532-520.15 FUEL & LUBRICANTS	540	965	1,100	1,155	1,286	1,375
10-532-520.18 INTERNET SERVICE	0	0	380	330	360	380
10-532-520.20 GENERAL SUPPLIES	5,498	3,945	3,100	917	2,743	3,100
10-532-520.24 CONCESSION SUPPLIES	1,598	3,310	6,000	7,992	9,000	10,000
10-532-520.25 CHEMICALS	0	0	10,000	0	0	10,000
10-532-520.26 SMALL TOOLS	0	0	100	59	100	250
10-532-520.27 ATHELETIC SUPPLIES	0	0	1,000	0	100	1,000
10-532-520.28 POOL SUPPLIES	0	0	5,000	0	0	4,500
10-532-520.35 SAFETY EQUIPMENT	0	0	0	0	0	500
TOTAL SUPPLIES/OPERATIONS/UTIL	15,112	16,997	43,980	18,097	23,499	46,405
INSURANCE						
10-532-530.02 GENERAL LIABILITY	0	0	0	800	800	800
10-532-530.03 PROPERTY COVERAGE	0	1,769	1,857	2,707	2,707	2,707
10-532-530.17 MOBILE EQUIPMENT	0	37	52	31	31	37
TOTAL INSURANCE	0	1,805	1,909	3,537	3,538	3,544
REPAIRS & MAINTENANCE						
10-532-540.02 EQUIPMENT - MAINT.	3,023	1,165	1,900	2,319	2,400	2,400
10-532-540.12 SPORTS COMPLEX MAINTENANC	11,965	8,723	9,000	6,409	6,500	9,000
TOTAL REPAIRS & MAINTENANCE	14,987	9,888	10,900	8,727	8,900	11,400
CONTRACTUAL SERVICES						
10-532-550.07 CONCESSION STAND SALES TA	238	379	1,073	765	765	1,238
10-532-550.08 IT - COMPUTER SOFTWARE	270	360	0	0	0	0
10-532-550.60 CREDIT CARD PROCESSING FE	0	0	0	450	450	0
TOTAL CONTRACTUAL SERVICES	508	739	1,073	1,215	1,215	1,238

10 -GENERAL FUND
SPORTS COMPLEX & POOL

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
CAPITAL OUTLAY						
10-532-570.01 EQUIPMENT	21,664	12,330	11,170	13,203	15,064	11,170
TOTAL CAPITAL OUTLAY	21,664	12,330	11,170	13,203	15,064	11,170
TOTAL SPORTS COMPLEX & POOL	143,887	97,324	176,337	97,452	109,255	182,266

10 -GENERAL FUND
STREET

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
10-534-510.01 SALARIES	63,120	48,365	51,730	46,147	49,700	50,586
10-534-510.02 RETIREMENT SYSTEM	4,211	3,105	3,384	3,033	3,128	3,300
10-534-510.03 FICA TAXES	4,899	3,698	3,330	2,917	3,875	3,248
10-534-510.04 MEDICARE TAX	0	0	779	682	721	760
10-534-510.05 STATE UNEMPLOYMENT TAX	2,026	110	128	211	211	288
10-534-510.06 HEALTH INSURANCE	11,064	16,379	17,691	14,174	16,705	21,266
10-534-510.07 LIFE INSURANCE	0	0	289	167	218	319
10-534-510.08 WORKER'S COMPENSATION	5,002	4,418	5,095	4,741	4,741	2,558
10-534-510.10 DRUG TESTING	390	0	0	195	195	130
10-534-510.11 AIRCARE EMERGENT COVERAGE	0	0	65	0	0	0
10-534-510.14 OVERTIME	1,565	591	2,228	1,368	1,566	1,800
TOTAL PERSONNEL COSTS	92,277	76,666	84,719	73,634	81,060	84,255
SUPPLIES/OPERATIONS/UTIL						
10-534-520.15 FUEL & LUBRICANTS	4,279	2,635	3,400	2,646	3,287	3,400
10-534-520.22 UNIFORM RENTAL	2,849	3,134	3,255	2,228	3,000	3,300
10-534-520.23 BOOT PROGRAM (SAFETY)	196	140	420	503	775	430
10-534-520.26 SMALL TOOLS	0	0	500	185	300	500
10-534-520.29 UTILITIES - STREET LIGHTS	60,322	47,134	56,000	39,902	48,180	49,000
10-534-520.35 SAFETY EQUIPMENT	0	0	0	0	0	260
TOTAL SUPPLIES/OPERATIONS/UTIL	67,646	53,043	63,575	45,463	55,542	56,890
INSURANCE						
10-534-530.03 PROPERTY COVERAGE	0	546	573	181	181	181
10-534-530.16 AUTO LIABILITY	5,607	2,401	1,300	935	935	935
10-534-530.17 MOBILE EQUIPMENT	692	838	880	328	328	328
10-534-530.19 AUTO PHYSICAL DAMAGE	0	0	1,236	1,114	1,114	1,114
TOTAL INSURANCE	6,299	3,786	3,989	2,558	2,558	2,558
REPAIRS & MAINTENANCE						
10-534-540.01 BUILDING-MAINT.	0	3,863	0	0	0	0
10-534-540.02 EQUIPMENT - MAINT.	6,143	(4,824)	4,600	1,249	1,875	2,000
10-534-540.03 VEHICLE MAINTENNCE	0	0	1,000	1,928	2,600	2,600
10-534-540.05 TIRES	0	0	500	415	750	750
10-534-540.06 INSPECTIONS	0	0	15	22	22	22
10-534-540.13 HEAVY EQUIPMENT-MAINT.	0	0	2,000	108	108	2,000
10-534-540.14 BARRICADES-MAINT.	0	0	500	991	991	800
10-534-540.15 STREET SIGNS - MAINT.	2,853	22,141	13,000	2,919	2,279	5,000
10-534-540.16 STREET REPAIRS - MAINT.	55,870	59,444	56,400	63,670	56,400	56,400
TOTAL REPAIRS & MAINTENANCE	64,866	80,626	78,015	71,301	65,025	69,572
CONTRACTUAL SERVICES						
10-534-550.04 ENGINEERING FEES	18,974	33,992	30,000	0	10,000	50,000
10-534-550.08 IT - COMPUTER SOFTWARE	0	640	0	0	600	600
TOTAL CONTRACTUAL SERVICES	18,974	34,633	30,000	0	10,600	50,600

10 -GENERAL FUND
STREET

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
MISCELLANEOUS						
10-534-560.01 MISCELLANEOUS EXPENSE	0	379	100	234	358	200
TOTAL MISCELLANEOUS	0	379	100	234	358	200
CAPITAL OUTLAY						
10-534-570.01 EQUIPMENT	32,836	63,340	34,275	37,984	37,984	31,693
10-534-570.05 PAVING STREETS	0	0	300,000	0	0	200,000
TOTAL CAPITAL OUTLAY	32,836	63,340	334,275	37,984	37,984	231,693
TOTAL STREET	282,896	312,473	594,673	231,174	253,127	495,768

10 -GENERAL FUND
SANITATION

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
CONTRACTUAL SERVICES						
10-538-550.18 GARBAGE COLLECTION & DISP	604,905	624,184	592,000	449,480	598,875	600,000
TOTAL CONTRACTUAL SERVICES	604,905	624,184	592,000	449,480	598,875	600,000
MISCELLANEOUS						
10-538-560.08 SALES TAX/GARBAGE COLLECT	48,943	46,855	48,367	39,726	48,907	48,999
TOTAL MISCELLANEOUS	48,943	46,855	48,367	39,726	48,907	48,999
TOTAL SANITATION	653,849	671,039	640,367	489,207	647,782	648,999

10 -GENERAL FUND
SOURCES/(USES)

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
TRANSFERS IN						
10-599-595.10 TRANSFER IN	(4,433,246)	(334,375)	0	6,973	(6,973)	0
TOTAL TRANSFERS IN	(4,433,246)	(334,375)	0	6,973	(6,973)	0
TRANSFERS OUT						
10-599-596.51 DEBT SERV. CO SERIES 2006	57,910	0	0	0	0	0
10-599-596.53 TRANSFER OUT- CO SERIES 2	333,125	0	0	0	0	0
10-599-596.59 TRANSFER OUT	4,433,246	392,503	6,845	0	6,845	0
10-599-596.80 DEPT PRINCIPAL PAYMENTS	195,500	0	0	0	0	0
TOTAL TRANSFERS OUT	5,019,781	392,503	6,845	0	6,845	0
EXP CATEGRY 000 THRU 499						
10-599-300.90 SETTLEMENT PROCEEDS	0	(525,000)	0	0	0	0
TOTAL EXP CATEGRY 000 THRU 499	0	(525,000)	0	0	0	0
TOTAL SOURCES/(USES)	586,535	(466,872)	6,845	6,973	(128)	0
TOTAL EXPENDITURES	3,360,601	2,593,275	3,443,621	2,493,588	2,925,376	3,536,693
REVENUE OVER/(UNDER) EXPENDITURES	(80,814)	562,258	72,225	439,815	139,197	0

20 - WATER FUND

The Water Fund is an enterprise fund that includes water system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

	19/20 ADOPTED BUDGET	19/20 PROJECTED ENDING	20/21 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING UNRESTRICTED NET POSITION	$ (5,869)	$ (5,869)	$ (231,775)		
REVENUE & TRANSFERS IN TOTAL	$ 1,018,330	$ 993,569	$ 1,138,686	$ 120,356	11.82%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	$ 1,069,275	$ 1,054,792	$ 884,316	$ (184,959)	
DEBT SERVICE	$ 164,894	$ 164,683	$ 283,001	$ 118,107	
TRANSFERS OUT	$ -	$ -	$ 111,846	$ 111,846	
TOTAL EXPENSES	$ 1,234,169	$ 1,219,475	$ 1,279,163	$ 44,994	3.65%
Income/(Loss)*	$ (215,839)	$ (225,906)	(140,477)		
ENDING UNRESTRICTED NET POSITION	$ (221,708)	$ (231,775)	$ (372,252)		

*** Amount of increase or (decrease) from Unrestricted Net Position.**

ADOPTED BUDGET REPORT
AS OF: AUGUST 31ST, 2020

20 -WATER FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
OTHER REVENUE						
20-470.17 INTEREST	0	0	0	973	0	0
TOTAL OTHER REVENUE	0	0	0	973	0	0
WATER REVENUE						
20-480.01 WATER TAP FEES	6,300	9,700	14,250	6,650	8,550	8,550
20-480.02 WATER RECONNECTION FEE	23,535	19,692	20,480	10,108	12,238	20,000
20-480.03 WATER SALES	959,262	872,398	932,000	871,237	932,000	1,066,467
20-480.04 WATER LATE FEES	19,505	14,098	14,000	12,854	14,029	14,029
20-480.05 BULK WATR, BILLING FEE, WTR S	39,279	34,895	32,760	16,780	20,064	22,000
20-480.18 COPY AND FAX CHARGES	275	465	400	199	232	350
20-480.19 MISCELLANEOUS REVENUES	3,509	3,275	3,300	4,603	2,666	3,300
20-480.20 PLUMBING PEMITS	0	25	0	0	0	0
20-480.26 NSF CHECK CHARGES	330	540	480	180	210	330
20-480.27 ACCOUNT TRANSFER FEES	420	660	660	560	630	660
20-480.30 CREDIT CARD FEES	0	0	0	2,962	2,950	3,000
20-480.74 SALES OF ASSETS	0	4,695	0	499	0	0
TOTAL WATER REVENUE	1,052,415	960,443	1,018,330	926,631	993,569	1,138,686
TRANSFERS						
20-490.99 FUND BALANCE - TRANSFER IN	0	0	215,839	0	215,839	140,477
TOTAL TRANSFERS	0	0	215,839	0	215,839	140,477
TOTAL REVENUES	1,052,415	960,443	1,234,169	927,603	1,209,408	1,279,163

20 -WATER FUND
WATER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
20-550-510.01 SALARIES	288,466	301,403	370,869	315,712	345,869	250,928
20-550-510.02 RETIREMENT SYSTEM	24,103	28,237	24,521	21,033	22,924	16,826
20-550-510.03 FICA TAX	26,519	26,609	24,132	19,892	22,560	16,559
20-550-510.04 MEDICARE TAX	0	0	5,644	4,501	5,276	3,873
20-550-510.05 STATE UNEMPLOYMENT TAX	2,169	100	1,000	1,511	1,511	1,296
20-550-510.06 HEALTH INSURANCE	68,210	91,300	95,030	80,788	87,961	85,062
20-550-510.07 LIFE INSURANCE	0	0	1,588	1,290	1,376	1,238
20-550-510.08 WORKER'S COMPENSATION	10,046	8,102	8,500	9,258	9,258	7,408
20-550-510.10 DRUG TESTING	193	422	385	195	260	260
20-550-510.11 AIRCARE EMERGENT COVERAGE	325	358	358	0	0	0
20-550-510.13 CERTIFICATION PAY	0	0	3,600	1,200	1,200	2,400
20-550-510.14 OVERTIME	14,754	12,148	12,250	12,927	13,500	13,750
20-550-510.16 VACATION BUY BACK	0	0	2,500	0	495	525
TOTAL PERSONNEL COSTS	434,785	468,679	550,377	468,307	512,190	400,125
SUPPLIES/OPERATIONS/UTIL						
20-550-520.01 OFFICE SUPPLIES	11,939	2,842	4,000	1,836	2,760	3,000
20-550-520.02 POSTAGE	475	3,682	4,200	3,519	3,900	4,025
20-550-520.03 MEMBERSHIP FEES	1,529	3,003	2,953	2,784	2,784	3,000
20-550-520.04 TRAVEL, TRAINING & MEETIN	5,357	1,964	3,000	1,043	1,043	2,500
20-550-520.06 BUILDING MATS	32	496	552	373	460	480
20-550-520.07 UTILITIES - TELEPHONE	4,582	4,984	4,738	5,483	5,920	6,000
20-550-520.08 UTILITIES - ELECTRIC	77,080	63,442	72,964	56,152	69,200	69,920
20-550-520.09 UTILITIES - GAS	279	203	225	170	200	220
20-550-520.10 JANITORIAL SUPPLIES	1,273	1,378	1,648	1,421	1,648	1,650
20-550-520.15 FUEL & LUBRICANTS	24,679	17,555	18,500	13,029	16,500	17,600
20-550-520.19 LEGAL NOTICES	0	0	500	1,656	1,656	1,656
20-550-520.22 UNIFORM RENTAL	10,258	12,293	13,500	10,863	13,369	13,500
20-550-520.23 BOOT PROGRAM (SAFETY)	1,417	989	1,720	760	989	1,505
20-550-520.25 CHEMICALS	27,890	24,381	22,890	28,680	30,000	28,000
20-550-520.26 SMALL TOOLS	4,216	6,337	4,800	5,383	5,701	5,701
20-550-520.30 SHOP MATERIALS	9,885	6,453	7,600	3,028	4,000	4,300
20-550-520.31 LICENSES TESTING	0	0	200	426	426	450
20-550-520.32 SAMPLE TESTING	8,130	3,556	4,000	5,689	5,800	5,200
TOTAL SUPPLIES/OPERATIONS/UTIL	189,021	153,557	167,990	142,296	166,356	168,707
INSURANCE						
20-550-530.01 PUBLIC OFFICIAL LIABILITY	1,832	1,818	2,000	1,146	1,138	1,138
20-550-530.02 GENERAL LIABILITY	5,955	6,519	7,000	350	350	350
20-550-530.03 PROPERTY COVERAGE	6,270	6,698	8,680	8,267	8,267	8,267
20-550-530.04 PUBLIC EMPLOYEE COVERAGE	0	0	0	155	155	155
20-550-530.16 AUTO LIABILITY	1,893	1,921	2,550	940	984	984
20-550-530.17 MOBILE EQUIPMENT	0	5,077	5,212	1,941	1,941	1,941
20-550-530.19 AUTO PHYSICAL DAMAGE	267	0	0	1,080	1,080	1,080
TOTAL INSURANCE	16,216	22,034	25,442	13,880	13,915	13,915

20 -WATER FUND
WATER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
REPAIRS & MAINTENANCE						
20-550-540.01 BUILDING - MAINT.	2,241	6,214	2,000	6,422	6,584	3,000
20-550-540.02 EQUIPMENT MAINT.	28,547	11,124	15,000	6,301	7,500	11,500
20-550-540.03 VEHICLE MAINT.	5,680	6,585	7,150	7,973	9,173	7,150
20-550-540.05 TIRES	0	0	0	829	1,000	1,000
20-550-540.17 WATER METER - MAINT.	42,702	94	800	2,312	2,800	2,800
20-550-540.18 WATER MAINS - MAINT.	69,281	44,896	60,000	49,805	82,615	60,000
20-550-540.19 WATER WELL - MAINT.	53,048	70,513	50,000	28,840	30,000	30,000
20-550-540.20 WATER STORAGE TANKS-MAINT	0	0	55,340	66,282	66,271	55,340
20-550-540.21 SCADA -MAINT.	0	0	4,625	4,625	4,625	4,625
TOTAL REPAIRS & MAINTENANCE	201,500	139,426	194,915	173,389	210,568	175,415
CONTRACTUAL SERVICES						
20-550-550.04 ENGINEER FEES	52,603	13,055	30,000	17,565	30,000	25,000
20-550-550.08 IT - COMPUTER SOFTWARE	17,915	21,979	15,000	16,589	19,000	18,000
20-550-550.13 COPIER LEASE	0	569	1,932	1,138	1,250	1,300
20-550-550.18 AUDIT FEES	5,167	5,667	8,277	6,009	6,009	8,258
20-550-550.19 CODIFICATION	0	1,092	1,528	0	0	1,528
20-550-550.20 SURVEYING FEES	0	2,275	0	0	0	0
20-550-550.21 EQUIPMENT RENTAL/LEASE	0	0	2,000	4,928	4,928	3,000
20-550-550.26 UTILITY RATE STUDY	0	0	14,320	14,320	14,320	0
20-550-550.60 CREDIT CARD PROCESSING FE	0	0	0	15,238	16,300	16,300
TOTAL CONTRACTUAL SERVICES	75,685	44,636	73,057	75,787	91,807	73,386
MISCELLANEOUS						
20-550-560.01 MISCELLANEOUS EXPENSE	11,218	16,571	1,500	382	600	600
20-550-560.08 PERMITS	4,362	4,372	4,500	4,497	4,500	4,500
TOTAL MISCELLANEOUS	15,581	20,943	6,000	4,879	5,100	5,100
CAPITAL OUTLAY						
20-550-570.01 EQUIPMENT	20,291	2,416	16,494	29,856	29,856	21,452
20-550-570.02 VEHICLES	0	0	0	0	0	21,216
20-550-570.06 METERS	0	27,174	35,000	22,914	25,000	5,000
TOTAL CAPITAL OUTLAY	20,291	29,590	51,494	52,770	54,856	47,668
TOTAL WATER	953,080	878,864	1,069,275	931,308	1,054,792	884,316

20 -WATER FUND
DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
DEBT SERVICE						
20-598-593.01 PRIOR DEBT SERVICE TRF OU	162,514	102,635	164,894	164,683	164,683	0
20-598-593.02 1982 SERIES BOND-PRINCIPA	0	0	0	0	0	17,500
20-598-593.03 2008 SERIES BOND-PRINCIPA	0	0	0	0	0	6,000
20-598-593.04 2012 SERIES BOND-PRINCIPA	0	0	0	0	0	49,000
20-598-593.05 2020A SERIES CO'S-PRINCIP	0	0	0	0	0	100,000
20-598-594.02 1982 SERIES BOND-INTEREST	0	0	0	0	0	875
20-598-594.03 2008 SERIES BOND-INTEREST	0	0	0	0	0	15,345
20-598-594.04 2012 SERIES BOND-INTEREST	0	0	0	0	0	74,489
20-598-594.05 2020A SERIES CO'S-INTERES	0	0	0	0	0	19,792
TOTAL DEBT SERVICE	162,514	102,635	164,894	164,683	164,683	283,001
TRANSFERS OUT						
20-598-596.10 TRF OUT- GENERAL FUND	0	0	0	0	0	111,846
TOTAL TRANSFERS OUT	0	0	0	0	0	111,846
TOTAL DEBT SERVICE/TRF OUT	162,514	102,635	164,894	164,683	164,683	394,847
TOTAL EXPENDITURES	1,115,594	981,498	1,234,169	1,095,991	1,219,475	1,279,163
REVENUE OVER/(UNDER) EXPENDITURES	(63,179)	(21,056)	0	(168,387)	(10,067)	0

30 - SEWER FUND

The Sewer Fund is an enterprise fund that includes sewer system operations. The fund is operated in a manner similar to private business enterprises, where costs of providing the services to the public are financed primarily through user charges.

	19/20 ADOPTED BUDGET	19/20 PROJECTED ENDING	20/21 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING UNRESTRICTED NET POSITION	$ 1,289,940	$ 1,289,940	$ 1,304,374		
REVENUE & TRANSFERS IN TOTAL	$ 773,735	$ 734,663	$ 779,075	$ 5,340	0.690%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	$ 518,616	$ 489,494	$ 389,163	$ (129,453)	
DEBT SERVICE	$ 233,872	$ 233,571	$ 278,066	$ 44,194	
TRANSFERS OUT	$ (2,836)	$ (2,836)	$ 111,846	$ 114,682	
TOTAL EXPENSES	$ 749,652	$ 720,229	$ 779,075	$ 29,423	3.925%
Income/(Loss)*	$ 24,083	$ 14,434	-		
ENDING UNRESTRICTED NET POSITION	$ 1,314,023	$ 1,304,374	$ 1,304,374		

*** Amount of increase or (decrease) from Unrestricted Net Position.**

ADOPTED BUDGET REPORT
AS OF: AUGUST 31ST, 2020

30 -SEWER FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
SEWER REVENUE						
30-481.01 SEWER TAP FEES	3,400	4,350	7,650	4,250	5,950	7,650
30-481.02 SEWER COLLECTIONS	756,691	772,495	750,618	690,949	712,000	755,958
30-481.03 SEWER LATE FEES	18,541	15,498	15,467	12,701	14,412	15,467
30-481.06 INSURANCE PROCEEDS/REFUNDS	5,784	1,928	0	150	150	0
30-481.19 MISCELLANEOUS REVENUES	0	0	0	2,151	2,151	0
TOTAL SEWER REVENUE	784,416	794,271	773,735	710,202	734,663	779,075
TRANSFERS						
30-490.30 TRANSFER IN	136,177	153,189	2,836	0	2,836	0
TOTAL TRANSFERS	136,177	153,189	2,836	0	2,836	0
TOTAL REVENUES	920,593	947,460	776,571	710,202	737,499	779,075

30 -SEWER FUND
SEWER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
PERSONNEL COSTS						
30-570-510.01 SALARIES	98,462	147,621	141,925	133,599	145,294	96,415
30-570-510.02 RETIREMENT SYSTEM	10,516	22,069	9,728	9,235	9,922	6,799
30-570-510.03 FICA TAX	11,035	12,105	9,574	8,932	9,765	6,191
30-570-510.04 MEDICARE TAX	0	0	2,239	2,240	2,284	1,565
30-570-510.05 STATE UNEMPLOYMENT TAX	1,085	72	80	737	737	576
30-570-510.06 HEALTH INSURANCE	27,270	32,930	35,670	31,344	33,268	31,898
30-570-510.07 LIFE INSURANCE	0	0	554	477	537	464
30-570-510.08 WORKER'S COMPENSATION	2,598	879	1,200	1,343	1,343	2,942
30-570-510.10 DRUG TESTING	292	0	0	0	0	0
30-570-510.11 AIRCARE EMERGENT COVERAGE	195	33	33	60	60	0
30-570-510.13 CERTIFICATION PAY	0	0	1,200	1,100	1,200	1,200
30-570-510.14 OVERTIME	45,800	11,259	11,290	9,564	11,000	10,300
30-570-510.19 CAR ALLOWANCE	0	0	6,000	5,940	6,440	0
TOTAL PERSONNEL COSTS	197,251	226,968	219,493	204,572	221,850	158,350
SUPPLIES/OPERATIONS/UTIL						
30-570-520.01 OFFICE SUPPLIES	10,605	2,518	3,500	1,866	2,600	2,600
30-570-520.02 POSTAGE	475	3,685	3,925	3,444	3,800	3,925
30-570-520.03 MEMBERSHIP FEES	1,164	67	250	127	250	250
30-570-520.04 TRAVEL, TRAINING & MEETIN	5,040	6,740	5,000	743	750	2,500
30-570-520.06 BUILDING MATS	0	0	552	14	14	500
30-570-520.07 UTILITIES - TELEPHONE	2,912	2,277	2,780	3,018	3,248	3,300
30-570-520.08 UTILITIES - ELECTRIC	53,399	53,499	51,000	38,637	46,941	47,000
30-570-520.15 FUEL & LUBRICANTS	3,855	4,120	4,570	2,173	3,200	4,000
30-570-520.22 UNIFORM RENTAL	3,793	3,592	3,918	2,963	1,012	3,918
30-570-520.23 BOOT PROGRAM (SAFETY)	336	323	430	335	430	430
30-570-520.25 CHEMICALS	1,621	1,456	2,000	1,097	1,486	1,550
30-570-520.26 SMALL TOOLS	0	0	350	741	875	875
30-570-520.32 SAMPLE TESTING	6,850	7,369	6,500	6,083	6,354	6,500
TOTAL SUPPLIES/OPERATIONS/UTIL	90,050	85,645	84,775	61,241	70,960	77,348
INSURANCE						
30-570-530.01 PUBLIC OFFICAL LIABILITY	0	0	0	1,138	1,138	1,138
30-570-530.02 GENERAL LIABILITY	341	562	627	200	200	200
30-570-530.03 PROPERTY COVERAGE	9,208	8,470	9,668	6,952	6,952	6,952
30-570-530.04 PUBLIC EMPLOYEE COVERAGE	0	0	0	155	155	155
30-570-530.16 AUTO LIABILITY	1,055	470	508	187	222	222
30-570-530.17 MOBILE EQUIPMENT	0	775	848	316	563	563
30-570-530.19 AUTO PHYSICAL DAMAGE	0	0	0	223	284	284
TOTAL INSURANCE	10,604	10,278	11,651	9,171	9,514	9,514
REPAIRS & MAINTENANCE						
30-570-540.01 BUILDING - MAINT.	2,787	92	1,000	474	550	750
30-570-540.03 VEHICLE MAINT.	12,442	10,518	4,000	4,139	5,791	5,000
30-570-540.22 MINOR EQUIPMENT-MAINT.	0	0	5,000	651	750	1,000
30-570-540.23 HEAVY EQUIPMENT-MAINT.	0	0	0	435	1,200	4,000
30-570-540.24 LIFT STATION - MAINT.	4,107	19,931	17,000	5,877	7,200	5,000

30 -SEWER FUND
SEWER

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
30-570-540.25 SEWER MAIN - MAINT.	14,011	39,020	50,000	4,545	8,000	15,000
30-570-540.26 WWTP - MAINT.	28,024	28,742	26,058	16,003	24,300	25,000
TOTAL REPAIRS & MAINTENANCE	61,371	98,303	103,058	32,125	47,791	55,750
CONTRACTUAL SERVICES						
30-570-550.04 ENGINEERING FEES	58,504	19,134	35,000	32,976	35,000	35,000
30-570-550.08 IT - COMPUTER SOFTWARE	16,321	14,557	14,232	14,565	14,935	15,000
30-570-550.13 COPIER LEASE	0	569	1,932	1,428	1,932	2,000
30-570-550.18 AUDIT EXPENSE	5,167	5,667	5,883	4,236	4,236	4,687
30-570-550.19 CODIFICATION	0	1,092	1,528	0	1,528	1,528
30-570-550.20 SURVEYING FEES	0	1,225	0	0	0	0
30-570-550.22 PITNEY BOWES CONTRACT	1,144	857	1,143	870	1,012	1,042
30-570-550.23 UTILITY RATE STUDY	0	0	10,680	10,680	10,680	0
30-570-550.24 SLUDGE REMOVAL	0	0	4,600	2,983	4,453	4,616
TOTAL CONTRACTUAL SERVICES	81,136	43,099	74,998	67,738	73,776	63,873
MISCELLANEOUS						
30-570-560.01 MISCELLANEOUS EXPENSE	0	1,552	1,000	550	552	552
30-570-560.08 PERMITS	5,936	5,696	5,800	7,311	7,311	7,311
30-570-560.30 GRANT MATCH - SEWER	0	15,000	0	41,275	41,275	0
TOTAL MISCELLANEOUS	5,936	22,248	6,800	49,137	49,138	7,863
CAPITAL OUTLAY						
30-570-570.01 EQUIPMENT	9,383	1,130	17,841	10,552	16,465	16,465
TOTAL CAPITAL OUTLAY	9,383	1,130	17,841	10,552	16,465	16,465
TOTAL SEWER	455,732	487,672	518,616	434,535	489,494	389,163

30 -SEWER FUND
DEBT SERVICES

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
DEBT SERVICE						
30-598-593.01 PRIOR DEBT SERVICE TRF OU	232,324	156,417	233,872	233,571	233,571	0
30-598-593.02 1982 SERIES BOND - PRINCI	0	0	0	0	0	17,500
30-598-593.03 2011 SERIES CO'S - PRINCI	0	0	0	0	0	77,000
30-598-593.04 2020B SERIES CO'S - PRINC	0	0	0	0	0	40,000
30-598-594.02 1982 SERIES BOND - INTERE	0	0	0	0	0	875
30-598-594.03 2011 SERIES CO'S - INTERE	0	0	0	0	0	137,694
30-598-594.04 2020B SERIES CO'S - INTER	0	0	0	0	0	4,997
TOTAL DEBT SERVICE	232,324	156,417	233,872	233,571	233,571	278,066
TRANSFERS OUT						
30-598-596.10 TRANSFER OUT - GENERAL FU	0	0	0	0	0	111,846
TOTAL TRANSFERS OUT	0	0	0	0	0	111,846
EXP CATEGRY 000 THRU 499						
TOTAL DEBT SERVICES	232,324	156,417	233,872	233,571	233,571	389,912
TOTAL EXPENDITURES	688,057	644,089	752,488	668,106	723,065	779,075
REVENUE OVER/(UNDER) EXPENDITURES	232,537	303,372	24,083	42,096	14,434	0

40 - Debt Service Fund

The Debt Service Fund, also known as the interest and sinking fund, accounts for the issuance of debt and provides for the payment of debt, including principal, interest and tax rebates to in-city municipal utility districts as payments become due. In the Debt Service Fund, an ad valorem (property) tax rate and tax levy are required to be computed and levied, which will be sufficient to produce the money to satisfy annual debt service requirements. This Fund also includes trasnfers in from Hotel, Water and Sewer Fund for Debt Payments in prior years.

	19/20 ADOPTED BUDGET	19/20 PROJECTED ENDING	20/21 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE	$ -	$ -	$ 835		
TAX REVENUE TOTAL	$ 1,189,329	$ 1,186,030	$ 502,361	$ (686,968)	-57.76%
DEBT SERVICE	$ 1,187,281	$ 1,185,195	$ 477,244		
TOTAL EXPENSES	$ 1,187,281	$ 1,185,195	$ 477,244	$ (710,037)	-59.80%
Income/(Loss)*	$ 2,048	$ 835	$ 25,117		
ENDING FUND BALANCE	$ 2,048	$ 835	$ 25,952		

*** Amount of increase or (decrease) from Fund Fund Balance.**

ADOPTED BUDGET REPORT
AS OF: AUGUST 31ST, 2020

40 -DEBT SERVICE

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
AD VALOREM TAXES						
40-400.10 AD VALOREM TAXES-CURRENT	0	202,941	455,438	432,980	440,000	502,361
40-400.20 DELINQUENT AD VALOREM TAXES	0	0	0	8,036	6,150	0
40-400.30 PENALTY AND INTEREST	0	0	0	8,541	6,400	0
TOTAL AD VALOREM TAXES	0	202,941	455,438	449,557	452,550	502,361
OTHER REVENUE						
40-470.17 INTEREST REVENUE	0	0	0	34	0	0
TOTAL OTHER REVENUE	0	0	0	34	0	0
TRANSFERS						
40-490.20 TRANSFER IN-WATER REVENUE BON	0	0	164,894	164,683	164,683	0
40-490.30 TRANSFER IN-SEWER BONDS SERIE	0	0	233,872	233,481	233,872	0
40-490.66 TRANSFER IN-HOT FUND CO SERIE	0	0	335,125	334,925	334,925	0
TOTAL TRANSFERS	0	0	733,891	733,089	733,480	0
TOTAL REVENUES	0	202,941	1,189,329	1,182,679	1,186,030	502,361

40 -DEBT SERVICE
DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
DEBT SERVICE						
40-598-593.01 DEPT PRINCIPAL PAYMENTS	0	412,963	613,000	648,000	648,000	0
40-598-593.02 2006 SERIES CO'S - PRINIC	0	0	0	0	0	50,000
40-598-593.03 2012 SERIES CO'S PRINCIPA	0	0	0	0	0	135,000
40-598-593.04 2019 SERIES CO'S - PRINIC	0	0	0	0	0	120,000
40-598-594.01 DEPT INTEREST PAYMENTS	0	200,652	572,681	534,992	535,595	0
40-598-594.02 2006 SERIES CO'S - INTERE	0	0	0	0	0	1,130
40-598-594.03 2012 SERIES CO'S - INTERE	0	0	0	0	0	62,600
40-598-594.04 2019 SERIES CO'S - INTERE	0	0	0	0	0	107,314
40-598-594.99 PAYMENT PAYING AGENT FRRS	0	1,200	1,600	800	1,600	1,200
TOTAL DEBT SERVICE	0	614,815	1,187,281	1,183,792	1,185,195	477,244
TRANSFERS OUT						
TOTAL DEBT SERVICE/TRF OUT	0	614,815	1,187,281	1,183,792	1,185,195	477,244
TOTAL EXPENDITURES	0	614,815	1,187,281	1,183,792	1,185,195	477,244
REVENUE OVER/(UNDER) EXPENDITURES	0	(411,874)	2,048	(1,113)	835	25,117

66 - Hotel Occupancey Tax Fund

The Hotel/Motel Occupancy Tax Fund is used to account for revenues realized from hotel occupancy taxes.

	19/20 ADOPTED BUDGET	19/20 PROJECTED ENDING	20/21 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE	$ 222,816	$ 222,816	$ 118,481		
REVENUE TOTAL	$ 382,807	$ 235,740	$ 275,101	$ (107,706)	-28.14%
DEPARTMENTAL EXPENDITURES	$ 35,350	$ 5,350	$ 5,275		
DEBT SERVICE	$ 334,725	$ 334,725	$ 335,375		
TOTAL EXPENSES	$ 370,075	$ 340,075	$ 340,650	$ (29,425)	-7.95%
Income/(Loss)*	$ 12,732	$ (104,335)	$ (65,549)		
ENDING FUND BALANCE	$ 235,548	$ 118,481	$ 52,932		

*** Amount of increase or (decrease) from Fund Balance.**

ADOPTED BUDGET REPORT
AS OF: AUGUST 31ST, 2020

66 -HOTEL OCCUPANCY TAX FUND

REVENUES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
SALES TAX						
66-410.10 HOTEL TAXES	343,926	410,559	382,807	214,995	235,740	275,101
TOTAL SALES TAX	343,926	410,559	382,807	214,995	235,740	275,101
OTHER REVENUE						
TRANSFERS						
66-490.99 FUND BALANCE - TRANSFER IN	0	0	0	0	104,335	65,549
TOTAL TRANSFERS	0	0	0	0	104,335	65,549
TOTAL REVENUES	343,926	410,559	382,807	214,995	340,075	340,650

66 -HOTEL OCCUPANCY TAX FUND
HOTEL TAXES

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
CONTRACTUAL SERVICES						
66-510-550.18 COLLECTION AUDIT SERVICES	0	0	4,950	0	4,950	4,875
66-510-550.70 PAYING AGENT FEES	0	0	400	400	400	400
TOTAL CONTRACTUAL SERVICES	0	0	5,350	400	5,350	5,275
MISCELLANEOUS						
66-510-560.01 MISCELLANEOUS EXPENSE	0	11,266	0	0	0	0
66-510-560.60 FUNDING FOR EVENTS	0	0	30,000	0	0	0
TOTAL MISCELLANEOUS	0	11,266	30,000	0	0	0
TOTAL HOTEL TAXES	0	11,266	35,350	400	5,350	5,275

66 -HOTEL OCCUPANCY TAX FUND
DEBT SERVICE

DEPARTMENTAL EXPENDITURES	2017-2018 ACTUAL	2018-2019 ACTUAL	2019-2020 CURRENT BUDGET	2019-2020 YEAR-TO-DATE ACTUAL	2019-2020 PROJECTED YEAR-TO-DATE	2020-2021 ADOPTED BUDGET
DEBT SERVICE						
66-598-593.01 PRIOR DEBT SERVICE TRF OU	0	0	334,725	334,925	334,725	0
66-598-593.02 2014 SERIES CO'S-PRINCIPA	0	0	0	0	0	220,000
66-598-594.02 2014 SERIES CO'S-INTEREST	0	0	0	0	0	115,375
TOTAL DEBT SERVICE	0	0	334,725	334,925	334,725	335,375
TRANSFERS OUT						
66-598-596.59 TRANSFER OUT	502,510	352,576	0	0	0	0
TOTAL TRANSFERS OUT	502,510	352,576	0	0	0	0
TOTAL DEBT SERVICE	502,510	352,576	334,725	334,925	334,725	335,375
TOTAL EXPENDITURES	502,510	363,842	370,075	335,325	340,075	340,650
REVENUE OVER/(UNDER) EXPENDITURES	(158,583)	46,717	12,732	(120,330)	0	0

City of Jourdanton

Analysis of Tax Rate's for Tax Budget Year's FY' 19/20 vs. FY' 20/21 (Tax Years 2019 vs. 2020)

	FY' 19/20 Budget Assessment	FY' 20/21 Budget At Current Rate	FY' 20/21 Budget No-New Revenue Rate ~~Effective Rate~~	FY' 20/21 Budget Voter-Approval Rate ~~Roll Back Rate~~	FY' 20/21 Budget De Minimis Rate	FY' 20/21 Adopted Budget
Total Taxable Assessed Value	$ 216,154,929	$ 211,338,982	$ 211,338,982	$ 211,338,982	$ 211,338,982	$ 211,338,982
Total Tax Rate (Per $100)	0.650000	0.650000	0.664128	0.710376	1.077727	0.710000
Total M&O & I&S Tax Levy	$ 1,405,007	$ 1,373,703	$ 1,403,561	$ 1,501,301	$ 2,277,657	$ 1,500,507
Less Debt Service Portion (I&S) Collection	$ (455,648)	$ (502,361)	$ (502,361)	$ (502,361)	$ (502,361)	$ (502,361)
Tax Levy Available to General Fund (M&O) @ 100%	$ 949,359	$ 871,342	$ 901,200	$ 998,940	$ 1,775,296	$ 998,146
Revenue Difference for General Fund FY' 19/20 Vs. FY' 20/21		$ (78,017)	$ (48,159)	$ 49,581	$ 825,937	$ 48,787
Tax Rate Comparison FY '20 vs. FY '21		$ -	$ 0.014128	$ 0.060376	$ 0.427727	$ 0.060000

	2019 Tax Year Assessment	2020 Tax Year At Current Rate	2020 Tax Year No-New Revenue Rate	2020 Tax Year Voter-Approval Rate	2020 Tax Year De Minimis Rate	2020 Tax Year Adopted
Rate Effects on Average Taxable Homestead Value	$ 107,125	$ 107,125	$ 107,125	$ 107,125	$ 107,125	$ 107,125
Total Tax Rate (Per $100)	0.650000	0.650000	0.664128	0.710376	1.077727	0.710000
Total M&O and I&S Tax Levy	$ 696	$ 696	$ 711	$ 761	$ 1,155	$ 761
Difference In City Tax Paid Budget FY '20 vs. '21 **		$ -	$ 15	$ 65	$ 458	$ 64

** Difference for individual tax payers may be more or less depending on the individuals appraised property values and exemptions

TNT-856 06-20/6

2020 Tax Rate Calculation Worksheet

CITY OF JOURDANTON
1001 OAK ST. JOURDANTON, TX 78026
830-769-3142
LORETTA.HOLLEY@ATASCOSACOUNTY.TEXAS.GOV

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.	**2019 total taxable value.** Enter the amount of 2019 taxable value on the 2019 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 (will deduct taxes in Line 17).[1]	$213,344,971
2.	**2019 tax ceilings.** Counties, Cities and Junior College Districts. Enter 2019 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 2019 or prior year for homeowners age 65 or older or disabled, use this step.[2]	$0
3.	**Preliminary 2019 adjusted taxable value.** Subtract line 2 from line 1.	$213,344,971
4.	**2019 total adopted tax rate.**	$0.650000/$100
5.	**2019 taxable value lost because court appeals of ARB decisions reduced 2019 appraised value.** A. **Original 2019 ARB values:** $0 B. **2019 values resulting from final court decisions:** - $0 C. **2019 value loss.** Subtract B from A.[3]	$0
6.	**2019 taxable value subject to an appeal under Chapter 42, as of July 25.** A. **2019 ARB certified value:** $0 B. **2019 dispuated value:** - $0 C. **2019 undisputed value.** Subtract B from A.[4]	$0
7.	**2019 Chapter 42 related adjusted values.** Add line 5 and line 6.	$0
8.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Add line 3 and line 7.	$213,344,971

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)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

No-New-Revenue Tax Rate (continued)

9.	**2019 taxable value of property in territory the taxing unit deannexed after January 1, 2019.** Enter the 2019 value of property in deannexed territory.[5]	$0
10.	**2019 taxable value lost because property first qualified for an exemption in 2020.** 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 2020 does not create a new exemption or reduce taxable value. A. **Absolute exemptions.** Use 2019 market value: $44,670 B. **Partial exemptions.** 2020 exemption amount or 2020 percentage exemption times 2019 value: + $288,350 C. **Value loss.** Add A and B.[6]	$333,020
11.	**2019 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 2020.** Use only those properties that first qualified in 2020; do not use properties that qualified in 2019. A. **2019 market value:** $0 B. **2020 productivity or special appraised value:** - $0 C. **Value loss.** Subtract B from A.[7]	$0
12.	**Total adjustments for lost value.** Add lines 9, 10C and 11C.	$333,020
13.	**Adjusted 2019 taxable value.** Subtract line 12 from line 8.	$213,011,951
14.	**Adjusted 2019 total levy.** Multiply line 4 by line 13 and divide by $100.	$1,384,577
15.	**Taxes refunded for years preceding tax year 2019.** Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2019. 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 2019. This line applies only to tax years preceding tax year 2019.[8]	$1,765
16.	**Taxes in tax increment financing (TIF) for tax year 2019.** Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the unit has no 2020 captured appraised value in Line 18D, enter "0".[9]	$0
17.	**Adjusted 2019 levy with refunds and TIF adjustment.** Add lines 14 and 15, subtract line 16.[10]	$1,386,342

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 § 26.012(13)
9 Tex. Tax Code § 26.03(c)
10 Tex. Tax Code § 26.012(13)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

No-New-Revenue Tax Rate (continued)

18.	**Total 2020 taxable value on the 2020 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]		
	A. **Certified values:**	$209,915,284	
	B. **Counties:** Include railroad rolling stock values certified by the Comptroller's office:	+ $0	
	C. **Pollution control and energy storage system exemption:** Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property:	- $0	
	D. **Tax increment financing:** Deduct the 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2020 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.[12]	- $0	
	E. **Total 2020 value.** Add A and B, then subtract C and D.		$209,915,284
19.	**Total value of properties under protest or not included on certified appraisal roll.**[13]		
	A. **2020 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.[14]	$1,423,698	
	B. **2020 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)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

No-New-Revenue Tax Rate (concluded)

19. (cont.)	C. **Total value under protest or not certified.** Add A and B.	$1,423,698
20.	**2020 tax ceilings.** Counties, cities and junior colleges enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2019 or a prior year for homeowners age 65 or older or disabled, use this step.[16]	$0
21.	**2020 total taxable value.** Add lines 18E and 19C. Subtract line 20.[17]	$211,338,982
22.	**Total 2020 taxable value of properties in territory annexed after January 1, 2019.** Include both real and personal property. Enter the 2020 value of property in territory annexed.[18]	$0
23.	**Total 2020 taxable value of new improvements and new personal property located in new improvements.** New means the item was not on the appraisal roll in 2019. 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, 2019 and be located in a new improvement. New improvements **do** include property on which a tax abatement agreement has expired for 2020.[19]	$2,592,910
24.	**Total adjustments to the 2020 taxable value.** Add lines 22 and 23.	$2,592,910
25.	**Adjusted 2020 taxable value.** Subtract line 24 from line 21.	$208,746,072
26.	**2020 NNR tax rate.** Divide line 17 by line 25 and multiply by $100.[20]	$0.664128/$100
27.	**COUNTIES ONLY.** Add together the NNR tax rates for each type of tax the county levies. The total is the 2020 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)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

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.	**2019 M&O tax rate.** Enter the 2019 M&O tax rate.		$0.439300/$100
29.	**2019 taxable value, adjusted for actual and potential court-ordered adjustments.** Enter the amount in line 8 of the *No-New-Revenue Tax Rate Worksheet.*		$213,344,971
30.	**Total 2019 M&O levy.** Multiply line 28 by line 29 and divide by $100.		$937,224
31.	**Adjusted 2019 levy for calculating NNR M&O taxes.** Add line 31E to line 30.		
	A. **2019 sales tax specifically to reduce property taxes.** For cities, counties and hospital districts, enter the amount of additional sales tax collected and spent on M&O expenses in 2019, if any. Other taxing units, enter 0. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent.	$320,993	
	B. **M&O taxes refunded for years preceding tax year 2019:** 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 2019. This line applies only to tax years preceding tax year 2019.	+ $1,435	

	C. **2019 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 2019 captured appraised value in Line 18D, enter 0.	- $0	

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

Voter-Approval Tax Rate (continued)

31. (cont.)	D. **2019 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.	+/- $0	
	E. **2019 M&O levy adjustments.**: Add A and B, then subtract C. For taxing unit with D, subtract if discontinuing function and add if receiving function.	$322,428	$1,259,652
32.	**Adjusted 2020 taxable value.** Enter the amount in line 25 of the *No-New-Revenue Tax Rate Worksheet.*		$208,746,072
33.	**2020 NNR M&O rate. (unadjusted)** Divide line 31 by line 32 and multiply by $100.		$0.603437/$100
34.	**Rate adjustment for state criminal justice mandate.**[23] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **2020 state criminal justice mandate.** Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	$0	
	B. **2019 criminal justice mandate.** Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies.	$0	
	C. Subtract B from A and divide by line 32 and multiply by $100.	$0/$100	$0/$100

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

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

Voter-Approval Tax Rate (continued)

35.	**Rate adjustment for indigent health care expenditures.**[24] Enter the rate calculated in C. If not applicable, enter 0.		
	A. **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	
	B. **2019 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, 2018 and ending on June 30, 2019, 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	$0/$100
36.	**Rate adjustment for county indigent defense compensation.**[25] Enter the lessor of C and D. If not applicable, enter 0.		
	A. **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	
	B. **2019 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, 2018 and ending on June 30, 2019, 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	$0/$100

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

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

Voter-Approval Tax Rate (continued)

37.	**Rate adjustment for county hospital expenditures.**[26] Enter the lessor of C and D, if applicable. If not applicable, enter 0.		
	A. **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	
	B. **2019 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, 2018 and ending on June 30, 2019.	$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	$0/$100
38.	**Adjusted 2020 NNR M&O rate.** Add lines 33, 34, 35, 36, and 37.		$0.603437/$100
39.	**2020 voter-approval M&O rate.** Enter the rate as calculated by the appropriate scenario below.		
	Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply line 38 by 1.08.		
	Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 38 by 1.035		
	Taxing unit affected by disaster declaration. If the taxing unit is located in an area declared as disaster area, the governing body may direct the person calculating the voter-approval rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval rate in this manner until the earlier of 1) the second 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, and 2) the third tax year after the tax year in which the disaster occurred. If the taxing unit qualifies under this scenario, multiply line 38 by 1.08. [27]		$0.624557/$100

26 Tex. Tax Code § 26.0443
27 Tex. Tax Code § 26.04(c-1)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

Voter-Approval Tax Rate (concluded)

40.	**Total 2020 debt to be paid with property taxes and additional sales tax revenue.** Debt means the interest and principal that will be paid on debts that: (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year, and (4) are not classified in the taxing unit's budget as M&O expenses.		
	A: **Debt** also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. Enter debt amount.	$477,244	
	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.		$477,244
41.	**Certified 2019 excess debt collections.** Enter the amount certified by the collector.[28]		$0
42.	**Adjusted 2020 debt.** Subtract line 41 from line 40E.		$477,244
43.	**2020 anticipated collection rate.** If the anticipated rate in A is lower than actual rates in B, C or D, enter the lowest rate from B, C or 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%.[29]		
	A. Enter the 2020 anticipated collection rate certified by the collector.[30]	95.000000%	
	B. Enter the 2019 actual collection rate.	93.400000%	
	C. Enter the 2018 actual collection rate.	93.340000%	
	D. Enter the 2017 actual collection rate.	90.030000%	95.000000%
44.	**2020 debt adjusted for collections.** Divide line 42 by line 43.		$502,362
45.	**2020 total taxable value.** Enter the amount on line 21 of the *No-New-Revenue Tax Rate Worksheet.*		$211,338,982
46.	**2020 debt rate.** Divide line 44 by line 45 and multiply by $100.		$0.237704/$100
47.	**2020 voter-approval tax rate.** Add lines 39 and 46.		$0.862261/$100
48.	**COUNTIES ONLY.** Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2020 county voter-approval tax rate.		$/$100

28 Tex. Tax Code § 26.012(10) and 16.04(b)
29 Tex. Tax Code § 26.04(h),(h-1) and (h-2)
30 Tex. Tax Code § 26.04(b)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

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.

49.	**Taxable Sales.** For taxing units that adopted the sales tax in November 2019 or May 2020, 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 2019, skip this line.	$0
50.	**Estimated sales tax revenue.** Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.[33] **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Multiply the amount on Line 49 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.[34] -OR- **Taxing units that adopted the sales tax before November 2019.** Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	$320,993
51.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$211,338,982
52.	**Sales tax adjustment rate.** Divide line 50 by line 51 and multiply by $100.	$0.151885/$100
53.	**2020 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.*	$0.664128/$100
54.	**2020 NNR tax rate, adjusted for sales tax.** **Taxing units that adopted the sales tax in November 2019 or in May 2020.** Subtract line 52 from line 53. Skip to line 55 if you adopted the additional sales tax before November 2019.	$0.664128/$100
55.	**2020 voter-approval tax rate, unadjusted for sales tax.**[36] Enter the rate from line 47 or 48, as applicable, of the *Voter-Approval Tax Rate Worksheet.*	$0.862261/$100
56.	**2020 voter-approval tax rate, adjusted for sales tax.** Subtract line 52 from line 55.	$0.710376/$100

31 [Reserved for expansion]

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)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

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.

57.	**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
58.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$211,338,982
59.	**Additional rate for pollution control.** Divide line 57 by line 58 and multiply by 100.	$0/$100
60.	**2020 voter-approval tax rate, adjusted for pollution control.** Add line 59 to one of the following lines (as applicable): line 47, line 48 (counties) or line 56 (units with the additional sales tax).	$0.710376/$100

37 Tex. Tax Code § 26.045(d)
38 Tex. Tax Code § 26.045(i)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

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.

For each tax year before 2020, the difference between the adopted tax rate and voter-approval rate is considered zero, therefore the unused increment rate for 2020 is zero. [40]

This section should only be completed by a taxing unit that does not meet the definition of a special taxing unit. [41]

61.	**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
62.	**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
63.	**2017 unused increment rate.** Subtract the 2017 actual tax rate and the 2017 unused increment rate from the 2017 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	$0/$100
64.	**2020 unused increment rate.** Add lines 61, 62, and 63.	$0/$100
65.	**2020 voter-approval tax rate, adjusted for unused increment rate.** Add line 64 to one of the following lines (as applicable): line 47, line 48 (counties), line 56 (taxing units with the additional sales tax) or line 60 (taxing units with pollution control).	$0.710376/$100

39 Tex. Tax Code § 26.013(a)
40 Tex. Tax Code § 26.013(c)
41 Tex. Tax Code § 26.063(a)(1)

2020 Tax Rate Calculation Worksheet
CITY OF JOURDANTON

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. [42]

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. [43]

66.	**Adjusted 2020 NNR M&O tax rate.** Enter the rate from line 38 of the *Voter-Approval Tax Rate Worksheet.*	$0.603437/$100
67.	**2020 total taxable value.** Enter the amount from line 21 of the *No-New-Revenue Tax Rate Worksheet.*	$211,338,982
68.	**Rate necessary to impose $500,000 in taxes.** Divide $500,000 by line 67 and multiply by $100.	$0.236586/$100
69.	**2020 debt rate.** Enter the rate from line 46 of the *Voter-Approval Tax Rate Worksheet.*	$0.237704/$100
70.	**De minimis rate.** Add lines 66,68, and 69.	$1.077727/$100

42 Tex. Tax Code § 26.012(8-a)
43 Tex. Tax Code § 26.063(a)(1)

Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate. As applicable, enter the 2020 NNR tax rate from: line 26, line 27 (counties), or line 54 (adjusted for sales tax).	$0.664128/$100
Voter-approval tax rate. As applicable, enter the 2020 voter-approval tax rate from: line 47, line 48 (counties), line 56 (adjusted for sales tax), line 60 (adjusted for pollution control), or line 65 (adjusted for unused increment).	$0.710376/$100
De minimis rate. If applicable, enter the de minimis rate from line 70.	$1.077727/$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 calculated the tax rates in accordance with requirements in Tax Code. [44]

Print Here

_____

Printed Name of Taxing Unit Representative

Sign Here

_____

Taxing Unit Representative

Date

_____

44 Tex. Tax Code § 26.04(c)

2020 Notice of No-New-Revenue Tax Rate
Worksheet for Calculation of Tax Increase/Decrease

Entity Name: CITY OF JOURDANTON **Date:** 08/07/2020

1.2019 taxable value, adjusted for court-ordered reductions. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	$213,344,971
2.2019 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.650000
3.Taxes refunded for years preceding tax year 2019. Enter line 15 of the No-New-Revenue Tax Rate Worksheet.	$1,765
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	$1,388,507
5.2020 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	$211,338,982
6.2020 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 54 of the Additional Sales Tax Rate Worksheet.	0.664128
7.2020 taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Multiply Line 5 times Line 6 and divide by 100.	$1,403,561
8.Last year's total levy. Sum of line 4 for all funds.	$1,388,507
9.2020 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	$1,403,561
10. Tax Increase (Decrease). Subtract Line 8 from Line 9.	$15,054

CITY OF JOURDANTON
Tax Rate Recap for 2020 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 1,386,742	Additional Tax Levy Compared to no-new-revenue tax rate levy of 1,403,561
Last Year's Tax Rate	0.650000	$1,373,703	$-13,039	$-29,858
No-New-Revenue Tax Rate	0.664128	$1,403,561	$16,819	$0
Notice & Hearing Limit	0.664128	$1,403,561	$16,819	$0
Voter-Approval Tax Rate	0.710376	$1,501,301	$114,559	$97,740
Proposed Tax Rate	0.000000	$0	$-1,386,742	$-1,403,561

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

0.00	0.664128	1,403,561	16,819	0
0.50	0.669128	1,414,128	27,386	10,567
1.00	0.674128	1,424,695	37,953	21,134
1.50	0.679128	1,435,262	48,520	31,701
2.00	0.684128	1,445,829	59,087	42,268
2.50	0.689128	1,456,396	69,654	52,835
3.00	0.694128	1,466,963	80,221	63,402
3.50	0.699128	1,477,530	90,788	73,969
4.00	0.704128	1,488,097	101,355	84,536
4.50	0.709128	1,498,664	111,922	95,103
5.00	0.714128	1,509,231	122,489	105,669
5.50	0.719128	1,519,798	133,055	116,236
6.00	0.724128	1,530,365	143,622	126,803
6.50	0.729128	1,540,932	154,189	137,370
7.00	0.734128	1,551,499	164,756	147,937
7.50	0.739128	1,562,066	175,323	158,504
8.00	0.744128	1,572,633	185,890	169,071
8.50	0.749128	1,583,199	196,457	179,638
9.00	0.754128	1,593,766	207,024	190,205
9.50	0.759128	1,604,333	217,591	200,772
10.00	0.764128	1,614,900	228,158	211,339
10.50	0.769128	1,625,467	238,725	221,906
11.00	0.774128	1,636,034	249,292	232,473
11.50	0.779128	1,646,601	259,859	243,040
12.00	0.784128	1,657,168	270,426	253,607
12.50	0.789128	1,667,735	280,993	264,174
13.00	0.794128	1,678,302	291,560	274,741
13.50	0.799128	1,688,869	302,127	285,308
14.00	0.804128	1,699,436	312,694	295,875
14.50	0.809128	1,710,003	323,261	306,442

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-856 04-20/16

2020 Notice of Tax Rates in CITY OF JOURDANTON

Property Tax Rates in CITY OF JOURDANTON. This notice concerns the 2020 property tax rates for CITY OF JOURDANTON. This notice provides information about two tax rates. The no-new-revenue tax rate would Impose the same amount of taxes as last year if you compare properties taxed in both years. 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:

Last year's adjusted taxes (after subtracting taxes on lost property)	$1,386,342
This year's adjusted taxable value (after subtracting value of new property)	$208,746,072
=This year's no-new-revenue tax rate	0.664128/$100
+This year's adjustments to the no-new-revenue tax rate	$0 /$100
=This year's adjusted no-new-revenue tax rate	0.664128/$100

This is the maximum rate the taxing unit can propose unless it publishes a notice and holds a hearing.

This year's voter-approval tax rate:

Last year's adjusted operating taxes (after adjusting as required by law)	$1,259,652
This year's adjusted taxable value (after subtracting value of new property)	$208,746,072
=This year's voter-approval operating tax rate	0.603437/$100
×(1.035 or 1.08, as applicable) = this year's maximum operating rate	0.624557/$100
+This year's debt rate	0.237704/$100

+The unused increment rate, if applicable	0.000000/$100
=This year's total voter-approval tax rate	0.710376/$100

This is the maximum rate the taxing unit can adopt without an election for voter approval.

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 a corresponding debt obligation.

Type of Fund	Balance
MAINTENANCE & OPERATION	$0
INTEREST & SINKING	$0

2020 Debt Service:

The taxing unit plans to pay the following amounts for long-term debts that are secured by property taxes. These amounts will be paid from 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
REVENUE BONDS SERIES 2006	$50,000	$1,130	$400	$51,530
REVENUE COs SERIES 2012	$135,000	$62,600	$400	$198,000
REVENUE COs SERIES 2019	$120,000	$107,314	$400	$227,714

	Total required for 2020 debt service	$477,244
-	Amount (if any) paid from funds listed in unencumbered funds	$0
-	Amount (if any) paid from other resources	$0
-	Excess collections last year	$0
=	Total to be paid from taxes in 2020	$477,244
+	Amount added in anticipation that the unit will collect only 95.000000% of its taxes in 2020	$25,118

= Total Debt Levy	$502,362

This notice contains a summary of the no-new-revenue and voter-approval calculations as certified by
Name of person preparing this notice: Loretta Holley P.C.C., C.T.O.P., P.C.A.C.
Position: ATASCOSA COUNTY TAX ASSESSOR-COLLECTOR
Date prepared: July 30, 2019

You can inspect a copy of the full calculations on the taxing unit's website at:
atascosacounty.texas.gov.

Atascosa Central Appraisal District
624 N. Main St
PO Box 600
Pleasanton, TX 78064

RECEIVED
JUL 29 2020
CITY OF
JOURDANTON

July 24, 2020

I, Michelle L. Berdeaux, Chief Appraiser for the Atascosa Central Appraisal District, do solemnly swear that I have made or have caused to be made a diligent inquiry to ascertain that all property within the district subject to appraisal for tax purposes has been made. Also, I have included in the certified value totals for all property that I am aware of for the taxing entity, as required by law. I do hereby certify a Total Market Value of $253,652,839 and a Net Taxable Value of $209,915,284 for the City of Jourdanton.

Uncertified Total Market Value awaiting ARB consideration: $1,837,150

I estimate a 10% value loss due to ARB hearings on the uncertified value.

Additionally, per Property Tax Code Section 22.28(b), I do hereby certify that the penalty for delinquent report imposed under this chapter has become final.

Michelle L. Berdeaux
Michelle L. Berdeaux, RPA, RTA, CTA, CCA
Chief Appraiser

Subscribed and sworn to before me the 24th day of July, 2020.

BRIANNA HOWARD
Notary Public, State of Texas
Comm. Expires 06-12-2023
Notary ID 132047952

Notary Public

6-12-2023
Date Commission Expires

Atascosa Central Appraisal District
624 N. Main St
PO Box 600
Pleasanton, TX 78064

July 24, 2020

I, Michelle L. Berdeaux, Chief Appraiser for the Atascosa Central Appraisal District, per Section 26.01(c) of the Texas Property Tax Code, have attached a listing of accounts under ARB for the City of Jourdanton.

I estimate a 10% reduction in value as the result of pending Appraisal Review Board Hearings.

Per Section 26.01(d) of the Texas Property Tax Code, there are no un-certifiable accounts pending.

Michelle L Berdeaux
Michelle L. Berdeaux, RPA, RTA, CCA
Chief Appraiser

Subscribed and sworn to before me the 24th day of July, 2020.

ELIZABETH GARZA
NOTARY PUBLIC
ID# 126439898
State of Texas
Comm. Exp. 03-07-2024

Elizabeth Garza
Notary Public

March 7, 2024
Date Commission Expires

2020 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON
ARB Approved Totals

Property Count: 2,539 | 7/27/2020 | 12:53:29PM

Land		Value			
Homesite:		20,694,032			
Non Homesite:		26,177,400			
Ag Market:		1,606,350			
Timber Market:		0	Total Land	(+)	48,477,782
Improvement		**Value**			
Homesite:		98,553,492			
Non Homesite:		79,037,185	Total Improvements	(+)	177,590,677
Non Real	**Count**	**Value**			
Personal Property:	249	27,584,380			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	27,584,380
			Market Value	=	253,652,839
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	1,606,350	0			
Ag Use:	31,860	0	Productivity Loss	(-)	1,574,490
Timber Use:	0	0	Appraised Value	=	252,078,349
Productivity Loss:	1,574,490	0			
			Homestead Cap	(-)	1,841,800
			Assessed Value	=	250,236,549
			Total Exemptions Amount (Breakdown on Next Page)	(-)	40,321,265
			Net Taxable	=	209,915,284

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,364,449.35 = 209,915,284 * (0.650000 / 100)

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	46	0	0	0
DV1	4	0	48,000	48,000
DV1S	1	0	5,000	5,000
DV2	3	0	24,000	24,000
DV3	8	0	74,000	74,000
DV3S	1	0	0	0
DV4	30	0	224,570	224,570
DV4S	4	0	24,000	24,000
DVHS	21	0	2,735,248	2,735,248
DVHSS	2	0	197,930	197,930
EX	30	0	17,113,010	17,113,010
EX-XG	1	0	172,100	172,100
EX-XV	53	0	16,968,280	16,968,280
EX366	20	0	4,700	4,700
FRSS	1	0	96,450	96,450
HS	717	0	0	0
OV65	262	2,503,977	0	2,503,977
OV65S	15	130,000	0	130,000
	Totals	**2,633,977**	**37,687,288**	**40,321,265**

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON
Under ARB Review Totals

Property Count: 12 | 7/27/2020 | 12:53:29PM

Land		Value			
Homesite:		85,530			
Non Homesite:		257,840			
Ag Market:		0			
Timber Market:		0	Total Land	(+)	343,370
Improvement		**Value**			
Homesite:		741,830			
Non Homesite:		751,950	Total Improvements	(+)	1,493,780
Non Real	**Count**	**Value**			
Personal Property:	0	0			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	0
			Market Value	=	1,837,150
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	0	0			
Ag Use:	0	0	Productivity Loss	(-)	0
Timber Use:	0	0	Appraised Value	=	1,837,150
Productivity Loss:	0	0			
			Homestead Cap	(-)	27,997
			Assessed Value	=	1,809,153
			Total Exemptions Amount (Breakdown on Next Page)	(-)	17,500
			Net Taxable	=	1,791,653

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
11,645.74 = 1,791,653 * (0.650000 / 100)

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJQ - CITY OF JOURDANTON

Property Count: 12

Under ARB Review Totals

7/27/2020 12:53:39PM

Exemption Breakdown

Exemption	Count	Local	State	Total
DP	1	0	0	0
DV2	1	0	7,500	7,500
HS	4	0	0	0
OV65	1	10,000	0	10,000
	Totals	**10,000**	**7,500**	**17,500**

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON
Grand Totals

Property Count: 2,551 7/27/2020 12:53:29PM

Land		Value			
Homesite:		20,779,562			
Non Homesite:		26,435,240			
Ag Market:		1,606,350			
Timber Market:		0	Total Land	(+)	48,821,152
Improvement		**Value**			
Homesite:		99,295,322			
Non Homesite:		79,789,135	Total Improvements	(+)	179,084,457
Non Real	**Count**	**Value**			
Personal Property:	249	27,584,380			
Mineral Property:	0	0			
Autos:	0	0	Total Non Real	(+)	27,584,380
			Market Value	=	255,489,989
Ag	**Non Exempt**	**Exempt**			
Total Productivity Market:	1,606,350	0			
Ag Use:	31,860	0	Productivity Loss	(-)	1,574,490
Timber Use:	0	0	Appraised Value	=	253,915,499
Productivity Loss:	1,574,490	0			
			Homestead Cap	(-)	1,869,797
			Assessed Value	=	252,045,702
			Total Exemptions Amount (Breakdown on Next Page)	(-)	40,338,765
			Net Taxable	=	211,706,937

APPROXIMATE TOTAL LEVY = NET TAXABLE * (TAX RATE / 100)
1,376,095.09 = 211,706,937 * (0.650000 / 100)

Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON

Property Count: 2,551

Grand Totals

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Exemption Breakdown

Exemption	Count	Local	State	Total
DP	47	0	0	0
DV1	4	0	48,000	48,000
DV1S	1	0	5,000	5,000
DV2	4	0	31,500	31,500
DV3	8	0	74,000	74,000
DV3S	1	0	0	0
DV4	30	0	224,570	224,570
DV4S	4	0	24,000	24,000
DVHS	21	0	2,735,248	2,735,248
DVHSS	2	0	197,930	197,930
EX	30	0	17,113,010	17,113,010
EX-XG	1	0	172,100	172,100
EX-XV	53	0	16,968,280	16,968,280
EX366	20	0	4,700	4,700
FRSS	1	0	96,450	96,450
HS	721	0	0	0
OV65	263	2,513,977	0	2,513,977
OV65S	15	130,000	0	130,000
	Totals	**2,643,977**	**37,694,788**	**40,338,765**

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON

Property Count: 2,539

ARB Approved Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,465		$1,116,410	$117,017,287	$109,520,097
B	MULTIFAMILY RESIDENCE	18		$4,510	$5,920,567	$5,920,567
C1	VACANT LOTS AND LAND TRACTS	305		$0	$4,322,319	$4,298,319
D1	QUALIFIED OPEN-SPACE LAND	43	238.9893	$0	$1,606,350	$31,860
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$63,270	$63,270
E	RURAL LAND, NON QUALIFIED OPE	21	60.9185	$18,810	$2,425,100	$2,340,228
F1	COMMERCIAL REAL PROPERTY	216		$1,554,920	$55,555,036	$55,546,226
J2	GAS DISTRIBUTION SYSTEM	1		$0	$168,230	$168,230
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$5,410,110	$5,410,110
J4	TELEPHONE COMPANY (INCLUDI	7		$0	$672,970	$672,970
J5	RAILROAD	2		$0	$30,810	$30,810
J7	CABLE TELEVISION COMPANY	2		$0	$104,720	$104,720
J8	OTHER TYPE OF UTILITY	3		$0	$65,460	$65,460
L1	COMMERCIAL PERSONAL PROPE	197		$0	$16,886,430	$16,886,430
L2	INDUSTRIAL AND MANUFACTURIN	16		$0	$4,240,480	$4,240,480
M1	TANGIBLE OTHER PERSONAL, MOB	144		$535,700	$4,218,770	$3,928,667
O	RESIDENTIAL INVENTORY	37		$127,840	$656,060	$656,060
S	SPECIAL INVENTORY TAX	1		$0	$30,780	$30,780
X	TOTALLY EXEMPT PROPERTY	103		$5,678,090	$34,258,090	$0
		Totals	299.9078	$9,036,280	$253,652,839	$209,915,284

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON

Property Count: 12

Under ARB Review Totals

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	5		$8,200	$876,350	$830,853
F1	COMMERCIAL REAL PROPERTY	7		$11,300	$960,800	$960,800
		Totals	0.0000	$19,500	$1,837,150	$1,791,653

ATASCOSA County

2020 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON
Grand Totals

As of Certification

Property Count: 2,551

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State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,470		$1,124,610	$117,893,637	$110,350,950
B	MULTIFAMILY RESIDENCE	18		$4,510	$5,920,567	$5,920,567
C1	VACANT LOTS AND LAND TRACTS	305		$0	$4,322,319	$4,298,319
D1	QUALIFIED OPEN-SPACE LAND	43	238.9893	$0	$1,606,350	$31,860
D2	IMPROVEMENTS ON QUALIFIED OP	2		$0	$63,270	$63,270
E	RURAL LAND, NON QUALIFIED OPE	21	60.9185	$18,810	$2,425,100	$2,340,228
F1	COMMERCIAL REAL PROPERTY	223		$1,566,220	$56,515,836	$56,507,026
J2	GAS DISTRIBUTION SYSTEM	1		$0	$168,230	$168,230
J3	ELECTRIC COMPANY (INCLUDING C	1		$0	$5,410,110	$5,410,110
J4	TELEPHONE COMPANY (INCLUDI	7		$0	$672,970	$672,970
J5	RAILROAD	2		$0	$30,810	$30,810
J7	CABLE TELEVISION COMPANY	2		$0	$104,720	$104,720
J8	OTHER TYPE OF UTILITY	3		$0	$65,460	$65,460
L1	COMMERCIAL PERSONAL PROPE	197		$0	$16,886,430	$16,886,430
L2	INDUSTRIAL AND MANUFACTURIN	16		$0	$4,240,480	$4,240,480
M1	TANGIBLE OTHER PERSONAL, MOB	144		$535,700	$4,218,770	$3,928,667
O	RESIDENTIAL INVENTORY	37		$127,840	$656,060	$656,060
S	SPECIAL INVENTORY TAX	1		$0	$30,780	$30,780
X	TOTALLY EXEMPT PROPERTY	103		$5,678,090	$34,258,090	$0
		Totals	299.9078	$9,055,780	$255,489,989	$211,706,937

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CJO - CITY OF JOURDANTON

Property Count: 2,539

ARB Approved Totals

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	947		$641,070	$101,246,587	$95,192,039
A2	SINGLE FAMILY MH LINKED	273		$200,300	$5,600,890	$5,197,838
A3	AUXILIARY IMPROVEMENTS	130		$46,710	$1,571,030	$1,553,038
A4	SINGLE FAMILY MH ATTACHED TO L	205		$228,330	$8,598,780	$7,577,182
B1	APARTMENTS	3		$0	$881,198	$881,198
B2	DUPLEX,TRIPLEX,FOURPLEX,TOWN	15		$4,510	$5,039,369	$5,039,369
C1	RESIDENTIAL LOT	300		$0	$4,210,949	$4,186,949
C2	COMMERCIAL LOT	5		$0	$111,370	$111,370
D1	QUALIFIED AG LAND	43	238.9893	$0	$1,606,350	$31,860
D2	IMPROVEMENTS ON QUALIFIED AG L	2		$0	$63,270	$63,270
E1	SINGLE FAMILY RES/FARM & RANCH	14		$18,810	$2,057,030	$1,972,158
E3	AUXILIARY IMPROVEMENTS NON-QU	2		$0	$14,980	$14,980
E5	RURAL LAND	6		$0	$353,090	$353,090
F1	COMMERCIAL REAL PROPERTY	216		$1,554,920	$55,555,036	$55,546,226
J2	GAS UTILITIES	1		$0	$168,230	$168,230
J3	ELECTRIC CO (INCLUDING CO-OP)	1		$0	$5,410,110	$5,410,110
J4	TELEPHONE CO (INCLUDING CO-OP)	7		$0	$672,970	$672,970
J5	RAILROAD	2		$0	$30,810	$30,810
J7	CABLE TELEVISION	2		$0	$104,720	$104,720
J8	OTHER UTILITY	3		$0	$65,460	$65,460
L1	COMMERCIAL PERSONAL PROPER	197		$0	$16,886,430	$16,886,430
L2	INDUSTRIAL PERSONAL PROPERTY	16		$0	$4,240,480	$4,240,480
M3	MOBILE HOME ONLY	144		$535,700	$4,218,770	$3,928,667
O1	RESIDENTIAL INVENTORY LOT	37		$127,840	$656,060	$656,060
S	SPECIAL INVENTORY TAX	1		$0	$30,780	$30,780
X	TOTAL EXEMPT PROPERTY	103		$5,678,090	$34,258,090	$0
		Totals	238.9893	$9,036,280	$253,652,839	$209,915,284

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON
Under ARB Review Totals

Property Count: 12

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	4		$8,200	$858,240	$812,743
A2	SINGLE FAMILY MH LINKED	1		$0	$18,110	$18,110
F1	COMMERCIAL REAL PROPERTY	7		$11,300	$960,800	$960,800
		Totals	0.0000	$19,500	$1,837,150	$1,791,653

ATASCOSA County

2020 CERTIFIED TOTALS

As of Certification

CJO - CITY OF JOURDANTON
Grand Totals

Property Count: 2,551

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CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	951		$649,270	$102,104,827	$96,004,782
A2	SINGLE FAMILY MH LINKED	274		$200,300	$5,619,000	$5,215,948
A3	AUXILIARY IMPROVEMENTS	130		$46,710	$1,571,030	$1,553,038
A4	SINGLE FAMILY MH ATTACHED TO L	205		$228,330	$8,598,780	$7,577,182
B1	APARTMENTS	3		$0	$881,198	$881,198
B2	DUPLEX,TRIPLEX,FOURPLEX,TOWN	15		$4,510	$5,039,369	$5,039,369
C1	RESIDENTIAL LOT	300		$0	$4,210,949	$4,186,949
C2	COMMERCIAL LOT	5		$0	$111,370	$111,370
D1	QUALIFIED AG LAND	43	238.9893	$0	$1,606,350	$31,860
D2	IMPROVEMENTS ON QUALIFIED AG L	2		$0	$63,270	$63,270
E1	SINGLE FAMILY RES/FARM & RANCH	14		$18,810	$2,057,030	$1,972,158
E3	AUXILIARY IMPROVEMENTS NON-QU	2		$0	$14,980	$14,980
E5	RURAL LAND	6		$0	$353,090	$353,090
F1	COMMERCIAL REAL PROPERTY	223		$1,566,220	$56,515,836	$56,507,026
J2	GAS UTILITIES	1		$0	$168,230	$168,230
J3	ELECTRIC CO (INCLUDING CO-OP)	1		$0	$5,410,110	$5,410,110
J4	TELEPHONE CO (INCLUDING CO-OP)	7		$0	$672,970	$672,970
J5	RAILROAD	2		$0	$30,810	$30,810
J7	CABLE TELEVISION	2		$0	$104,720	$104,720
J8	OTHER UTILITY	3		$0	$65,460	$65,460
L1	COMMERCIAL PERSONAL PROPER	197		$0	$16,886,430	$16,886,430
L2	INDUSTRIAL PERSONAL PROPERTY	16		$0	$4,240,480	$4,240,480
M3	MOBILE HOME ONLY	144		$535,700	$4,218,770	$3,928,667
O1	RESIDENTIAL INVENTORY LOT	37		$127,840	$656,060	$656,060
S	SPECIAL INVENTORY TAX	1		$0	$30,780	$30,780
X	TOTAL EXEMPT PROPERTY	103		$5,678,090	$34,258,090	$0
		Totals	238.9893	$9,055,780	$255,489,989	$211,706,937

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CJO - CITY OF JOURDANTON

Property Count: 2,551

Effective Rate Assumption

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New Value

TOTAL NEW VALUE MARKET:	$9,055,780
TOTAL NEW VALUE TAXABLE:	$2,592,910

New Exemptions

Exemption	Description	Count		
EX-XV	Other Exemptions (including public property, r	1	2019 Market Value	$20,670
EX366	HB366 Exempt	8	2019 Market Value	$24,000
	ABSOLUTE EXEMPTIONS VALUE LOSS			$44,670

Exemption	Description	Count	Exemption Amount
DP	Disability	1	$0
DV3	Disabled Veterans 50% - 69%	1	$12,000
DV4	Disabled Veterans 70% - 100%	1	$12,000
DVHSS	Disabled Veteran Homestead Surviving Spouse	1	$104,350
HS	Homestead	22	$0
OV65	Over 65	16	$160,000
OV65S	OV65 Surviving Spouse	1	$0
	PARTIAL EXEMPTIONS VALUE LOSS	43	$288,350
	NEW EXEMPTIONS VALUE LOSS		$333,020

Increased Exemptions

Exemption	Description	Count	Increased Exemption Amount
	INCREASED EXEMPTIONS VALUE LOSS		
	TOTAL EXEMPTIONS VALUE LOSS		$333,020

New Ag / Timber Exemptions

New Annexations

New Deannexations

Average Homestead Value

Category A and E

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
683	$109,710	$2,585	$107,125

Category A Only

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
675	$108,480	$2,558	$105,922

ATASCOSA County

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2020 CERTIFIED TOTALS

CJO - CITY OF JOURDANTON

Lower Value Used

Count of Protested Properties	Total Market Value	Total Value Used
12	$1,837,150.00	$1,423,698