

# CITY OF JOURDANTON



**ADOPTED**

**2021-22 FY BUDGET**

**SEPTEMBER 20, 2021**

**City of Jourdanton**

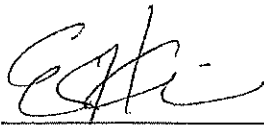
**2021-2022**

**PROPOSED BUDGET**

In accordance with the laws of the State of Texas, LCG Section 102.005, the attached Proposed Budget for the fiscal year 2021-2022, for the City of Jourdanton, Texas is hereby filed on the date shown below for inspection by any tax paper of the City of Jourdanton.

**The budget will raise more total property taxes than last year's budget by an increase of \$61,294 and 3.91%, and of that amount \$17,809 is tax revenue to be raised from property added to tax roll this year.**

Filed this 13<sup>th</sup> day of August, 2021



Eric Kaiser  
Acting City Manager



Debbie G. Molina  
City Secretary





**This budget will raise more revenue from property taxes than last year's budget by an amount of \$61,294, which is a 3.91% increase from last year's budget. The property tax revenue to be raised from new property added to the tax roll this year is \$17,809.**

<u>Vote on</u>	<u>Budget</u>	<u>Tax Rate:</u>
	2020-21	0.750000

**Mayor**

**Robert A. Williams**

(Votes only in event of a tie)

**Council Members**

Chester Gonzales	YES	<u>YES</u>
Jack R. Harrison	<u>YES</u>	<u>YES</u>
Raul R. Morales	<u>YES</u>	<u>YES</u>
Karen Pesek	<u>YES</u>	<u>YES</u>
Patricia J. Elizabeth Tymrak-Daughtrey	<u>NO</u>	<u>NO</u>

<u>Property Tax Comparison</u>	2020	2021
Adopted Tax Rate (TBD)	0.710000	0.750000
No-New Revenue Rate	0.664128	0.661489
No-New Revenue Maintenance & Operations	0.603437	0.441392
Voter Approval Rate	0.862261	0.75283
De Minimis Rate	1.077727	0.93852
Debt Tax Rate (I&S)	0.237704	0.286562

**Total debt obligation for the City of Jourdanton secured by property taxes:  
\$ 14,284,476.00**

ORDINANCE NO. 854

**AN ORDINANCE APPROVING AND ADOPTING A BUDGET FOR OPERATING THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022; 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 13, 2021 the Acting City Manager Eric Kaiser filed with the City Secretary a proposed budget for operating the municipal government of City of Jourdanton for the fiscal year October 1, 2021, to September 30, 2022, has been prepared by Debbie Molina, City Secretary, as Acting Budget Officer for the City of Jourdanton, Texas; and

**WHEREAS**, said budget was presented to the City Council on August 25, 2021 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, 2021, to September 30, 2022, in the form of **Exhibit A, "The Adopted FY 2021/2022 Budget"**, a copy which is appended hereto.

**Section 2.** That the appropriations for the 2021-2022 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, 2021, after its passage and approval according to law.

**PASSED AND APPROVED** this 20<sup>st</sup> day of September, 2021 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	<u>✓</u>	___	___
Jack R. Harrison	<u>✓</u>	___	___
Raul R. Morales	<u>✓</u>	___	___
Karen Pesek	<u>✓</u>	___	___
Patricia J. Elizabeth Tymrak-Daughtrey	___	<u>✓</u>	___

*Robert A. Williams*

Robert A Williams, Mayor

**ATTEST:**

*Debbie G. Molina*

Debbie G. Molina, City Secretary



**APPROVED AS TO FORM:**

*Antonio Zech*

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

ORDINANCE # 855

**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 2021-2022 FISCAL YEAR FOR THE USE AND SUPPORT OF THE MUNICIPAL GOVERNMENT OF THE CITY OF JOURDANTON FOR THE FISCAL YEAR BEGINNING OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022; 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.**

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

**WHEREAS**, on September 20, 2021 the City Council of the City of Jourdanton, Texas, approved the municipal budget for the fiscal year beginning October 1, 2021 and ending September 30, 2022; and

**WHEREAS**, Section 26.05 of the Texas Property Tax Code provides that before the later of September 30<sup>th</sup> or 60<sup>th</sup> 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 THEREFORE BE IT ORDAINED 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 2021-2022 Fiscal Year, upon all property, real, personal, and mixed, within the corporate limits of said City on January 1, 2021 subject to taxation, a tax of \$ 0.750000 on each \$100 valuation of property, said tax being so levied and apportioned to the specific purposes here set forth for the 2021 Tax Year as follows:

- 1.) For the maintenance and support of general government (General Fund), \$ 0.463438 on each \$100 valuation of property; and

- 2.) For the interest and sinking fund (Debt Service Fund), \$0.286562 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 4.99 PERCENT AND WILL RAISE TAXES FOR MAINTENANCE AND OPERATIONS ON A \$100,000 HOME BY APPROXIMATELY \$40.00.**

**Section 3.** That taxes levied under this Ordinance shall be due October 1, 2021 and if not paid before February 1, 2022 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 20<sup>st</sup> day of September 2021, 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 \$0.750000, which is effectively a 5.6338 % percent increase in the tax rate.”

Roll call vote was recorded as follows:

	Yay	Nay	Abstain
Chester Gonzales	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Jack R. Harrison	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Raul R. Morales	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Karen Pesek	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
Patricia J. Elizabeth Tymrak-Daughtrey	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>


  
Robert A Williams, Mayor

**ATTEST**

  
Debbie G. Molina, City Secretary



**APPROVED AS TO FORM:**

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

RESOLUTION NO. 544

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF JOURDANTON, TEXAS RATIFYING THE PROPERTY TAX REVENUE INCREASE REFLECTED IN THE FISCAL YEAR 2021-2022 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 \$0.710000 to \$0.750000, which is an increase of \$0.040000 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 4.99% (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 2021-2022 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: Chester Gonzales, Jack R Harrison, Raul R. Morales, and Karen Pesek

AGAINST: Patricia J. Elizabeth Tymrak- Daughtrey

PRESENT BUT ABSTAINED FROM VOTING: Robert A. Williams

ABSENT:

This Resolution is effective immediately upon passage on 30<sup>th</sup> September 2021.

Robert A. Williams  
Robert A Williams, Mayor

ATTEST

Debbie G. Molina  
Debbie G. Molina, City Secretary



# CITY OF JOURDANTON

## PROPOSED BUDGET CALENDAR FOR FY 2021/2022

~ 26 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

~ 7 June        Begin working with Department Heads on budget and needs

### **June 21, 2021 (Monday) 6:00 PM Regular Council Meeting –1st Budget Workshop**

- Receive Council Input on the future FY 2021/2022 Budget

### **August 13, 2021 (Friday) –**

- City Manager Submits Proposed FY 2021/2022 Budget to Municipal Clerk (To be posted on Website and copy made available at Library)

### **August 16, 2021 (Monday) 6:00 PM Regular Council Meeting**

- Receive No-New-Revenue and Voter-Approval Tax Rate Calculations (No Council action)

### **August 25, 2021 (Wednesday) 6:00 PM Special Council Meeting – 2nd Budget Workshop**

- City Manager Discusses Proposed FY 2020/2021 Budget (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 13, 2021.
- Schedule Public Hearing on Proposed FY 2020/2021 Budget for September 13, 2021

September 1, 2021 (Wednesday): Publish in Paper

- Notice of 2021 Tax Year Proposed Tax Rate (No-New-Revenue & Voter-Approval) and (Dates of Tax Rate Public Hearing)
- Publish Notice of FY 2021/2022 Budget Hearing

### **September 7, 2021 (Tuesday) 6:00 PM Regular Council Meeting – 3rd Budget Workshop**

- Discuss Proposed FY 2021/2022 Budget

### **September 13, 2021 (Monday) 6:00 PM Special Council Meeting – 4th Budget Workshop**

- Budget Public Hearing
- Property Tax Rate Hearing
- Schedule and announce meeting to adopt FY 2021/2022 budget and tax rate on September 20, 2021

### **September 20, 2021 (Monday) 6:00 PM Regular Council Meeting –**

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

# FY 2021 – 2022 BUDGET

Due to the uncertainty of revenue collection in FY 2021-2022, the budget figures consist of conservative numbers mixed with a little optimism. The budget anticipates continued improvement in revenue figures during the upcoming fiscal year.

Expenditures entered are considered reasonable expectations.

## **FY 2021 – 2022 BUDGET INCLUDES:**

1. 3% Cost of Living increase for employees (There were no Cost of Living Increases in the last three years).
2. \$10,000 for Merit Increases (to include all associated payroll expenses)
3. An increase in building permits to be issued in Tobey Ridge Subdivision (Cepillo Ridge Subdivision).
4. Funding to staff the Swimming Pool and Splash Pad.
5. There are no vehicle purchases in the budget (only payments for vehicles already purchased).
6. The Water Meter Replacement Project will improve the measurement of water sold by the City and will result in increased water sales revenue.

## 10 - GENERAL FUND

*The General Fund accounts for all financial resources except those required to be accounted for in another 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.*

	20-21 ADOPTED BUDGET	20/21 PROJECTED ENDING	21/22 ADOPTED BUDGET	CHANGE	% CHANGE
<b>BEGINNING FUND BALANCE</b>	<u>\$ 2,161,375</u>	<u>\$ 2,161,375</u>	<u>\$ 2,325,506</u>		
REVENUE & TRANSFERS IN TOTAL	<u>\$ 3,472,138</u>	<u>\$ 3,565,191</u>	<u>\$ 3,689,770</u>	\$ 217,632	6.27%
<b>DEPARTMENT EXPENSES</b>					
ADMINISTRATION	\$ 448,402	\$ 494,553	\$ 516,871	\$ 68,469	
CITY SECRETARY	\$ 99,317	\$ 99,504	\$ 100,166	\$ 849	
FINANCE	\$ 146,051	\$ 122,201	\$ 147,156	\$ 1,105	
POLICE DEPARTMENT	\$ 845,799	\$ 776,544	\$ 868,768	\$ 22,969	
DPS FACILITY	\$ 9,129	\$ 6,412	\$ 8,979	\$ (150)	
MUNICIPAL COURT	\$ 209,285	\$ 209,829	\$ 209,731	\$ 446	
COMMUNITY DEVELOPMENT & CODE	\$ 100,011	\$ 110,484	\$ 106,453	\$ 6,442	
VOUNTEER FIRE DEPARTMENT	\$ 73,734	\$ 73,734	\$ 93,082	\$ 19,348	
EMS FACILITY	\$ 6,933	\$ 6,933	\$ 6,933	\$ -	
LIBRARY	\$ 155,198	\$ 155,431	\$ 156,118	\$ 920	
COMMUNITY CENTER	\$ 10,931	\$ 10,931	\$ 10,931	\$ -	
SENIOR CENTER	\$ 3,245	\$ 3,245	\$ 3,245	\$ -	
PARKS DEPARTMENT	\$ 101,625	\$ 86,258	\$ 97,716	\$ (3,909)	
SPORTS COMPLEX & POOL	\$ 182,266	\$ 126,164	\$ 182,164	\$ (102)	
STREET DEPARTMENT	\$ 495,768	\$ 455,920	\$ 497,976	\$ 2,208	
SANITATION	\$ 648,999	\$ 662,917	\$ 683,481	\$ 34,482	
OTHER SOURCES/USES/TRANSFERS OUT	\$ -	\$ -	\$ -	\$ -	
TOTAL EXPENSES	<u>\$ 3,536,693</u>	<u>\$ 3,401,060</u>	<u>\$ 3,689,770</u>	\$ 153,077	4.33%
Income/(Loss)*	\$ (64,555)	\$ 164,131	-		
<b>ENDING FUND BALANCE</b>	<u>\$ 2,096,820</u>	<u>\$ 2,325,506</u>	<u>\$ 2,325,506</u>		

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

10 -GENERAL FUND

REVENUES	{----- 2020-2021 -----}					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>AD VALOREM TAXES</u>						
10-400.10 AD VALORUM TAXES- OPERATIONS	805,420	890,436	998,146	930,660	998,146	1,100,456
10-400.20 DELINQUENT TAXES	47,898	30,641	28,814	21,176	28,814	32,061
10-400.30 PENALTY & INTEREST ON TAXES	32,278	26,556	24,313	17,307	24,313	30,158
TOTAL AD VALOREM TAXES	885,596	947,632	1,051,273	969,143	1,051,273	1,162,675
<u>SALES-MIXED BEV-OCCUP.TAX</u>						
10-410.10 SALES TAXES	1,054,698	880,459	940,257	835,840	840,745	950,000
10-410.11 MIXED DRINK TAXES	0	0	0	0	0	0
TOTAL SALES-MIXED BEV-OCCUP.TAX	1,054,698	880,459	940,257	835,840	840,745	950,000
<u>FRANCHISE FEES</u>						
10-420.10 CABLE FRANCHISE FEE	2,929	4,241	4,300	2,793	4,300	4,300
10-420.11 ELECTRICITY FRANCHISE FEE	133,126	133,254	136,000	138,205	137,968	139,000
10-420.12 SOLID WASTE FRANCHISE FEE	24,067	25,587	25,700	26,248	26,248	27,100
10-420.13 NATURAL GAS FRANCHISE FEE	5,003	4,885	4,885	5,143	5,143	5,400
10-420.14 TELECOM FRANCHISE FEE	9,572	2,497	2,400	3,971	3,971	4,000
TOTAL FRANCHISE FEES	174,698	170,464	173,285	176,361	177,630	179,800
<u>PERMITS, LICENSES &amp; FEES</u>						
10-430.10 POLICE REPORT FEES	318	189	310	149	180	310
10-430.12 GARAGE SALE PERMITS	688	350	600	350	350	600
10-430.14 DOGS/CATS REGISTRATION FEES	615	103	1,500	5	200	1,500
10-430.20 PERMITS	40,769	42,065	40,769	76,156	72,312	88,581
10-430.25 GAS INSPECTIONS	0	0	0	0	0	0
TOTAL PERMITS, LICENSES & FEES	42,390	42,707	43,179	76,660	73,042	90,991
<u>SOLID WASTE BILLING</u>						
10-435.11 SOLID WASTE COL. FEES	702,623	726,973	731,765	657,493	718,168	742,034
10-435.13 SOLID WASTE LATE FEES	12,529	12,828	13,209	12,764	12,764	12,800
TOTAL SOLID WASTE BILLING	715,152	739,802	744,974	670,256	730,932	754,834
<u>MUNICIPAL COURT FEES</u>						
10-440.10 FINES AND FORFITURES	146,294	125,577	146,294	143,825	159,953	157,000
TOTAL MUNICIPAL COURT FEES	146,294	125,577	146,294	143,825	159,953	157,000
<u>PARK REVENUES</u>						
10-450.10 PARK PAVILION RENTAL FEES	1,340	600	1,200	435	600	1,200
TOTAL PARK REVENUES	1,340	600	1,200	435	600	1,200
<u>SPORTS COMPLEX REVENUE</u>						
10-460.10 BALL FIELD CONCESSIONS	9,933	14,196	11,550	9,934	11,000	11,500
10-460.11 BALL FIELD RENTAL FEES	15,865	9,283	11,550	16,355	16,980	16,980
10-460.12 POOL CONCESSIONS	0	0	15,000	0	0	15,000
10-460.13 POOL ADMISSION	0	0	15,000	0	0	15,000
10-460.14 SPLASH PAD ADMISSION	0	0	0	0	0	15,000
TOTAL SPORTS COMPLEX REVENUE	25,798	23,479	53,100	26,289	27,980	73,480

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND

REVENUES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>OTHER REVENUE</u>						
10-470.10 SCHOOL RESOURCE OFFICER	30,000	30,000	30,000	30,000	30,000	30,000
10-470.11 LEASE - DPS	8,800	12,000	9,600	9,600	9,600	9,600
10-470.12 LEASE - PARKING	7,700	8,400	8,400	7,700	8,400	8,400
10-470.13 LEASE - OLD CITY HALL BLDG	19,500	18,000	18,000	16,500	18,000	18,000
10-470.14 LEASE CITY -COUNCIL CHAMBERS	1,800	0	0	0	0	0
10-470.15 COMMUNITY CENTER RENTAL	16,950	6,092	14,750	8,750	8,500	14,750
10-470.16 LIBRARY FINES	877	262	650	209	360	650
10-470.17 INTEREST	13,638	6,798	7,694	1,073	1,133	1,133
10-470.18 COPY & FAX CHARGES	465	201	350	352	353	350
10-470.19 MISCELLANEOUS REVENUE	( 3,841)	8,469	4,250	405	405	405
10-470.21 POLICE DONATIONS	385	3,818	385	6,636	6,636	3,850
10-470.30 CREDIT CARD FEES	0	0	0	385	450	470
10-470.40 VOLUNTARY JVED DONATION	0	0	0	1,533	2,000	12,000
10-470.56 REIMBURSEMENT	9,750	965	( 395)	0	0	0
10-470.58 LEASE POLICE TRAINING	1,196	1,185	1,200	1,086	1,086	1,200
10-470.65 REIMB.-FLEX PLAN	950	300	0	0	0	0
10-470.68 CONTRIBUTIONS	0	450	0	0	0	0
10-470.74 SALE OF ASSETS	1,400	0	0	10,740	10,740	0
10-470.76 SPORTS COMPLEX SETTLEMENT	0	0	0	0	0	0
10-470.78 COVID GRANT FUNDS	0	49,852	0	178,271	178,271	0
10-470.80 MUELLER ESTATE	0	0	0	0	0	0
10-470.85 GRANT FUNDS	0	0	0	3,410	3,410	0
TOTAL OTHER REVENUE	109,569	146,792	94,884	276,649	279,344	100,808
<u>TRANSFERS</u>						
10-490.20 TRANSFERS IN - WATER FUND	0	0	111,846	55,923	111,846	0
10-490.30 TRANSFERS IN - SEWER FUND	0	0	111,846	55,923	111,846	0
10-490.99 FUND BALANCE - TRASNFER IN	0	0	64,555	0	0	218,982
TOTAL TRANSFERS	0	0	288,247	111,846	223,692	218,982
<b>TOTAL REVENUES</b>	<b>3,155,533</b>	<b>3,077,512</b>	<b>3,536,693</b>	<b>3,287,303</b>	<b>3,565,191</b>	<b>3,689,770</b>

10 -GENERAL FUND  
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2020-2021						2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET	
<u>PERSONNEL COSTS</u>							
10-502-510.01 SALARIES	90,971	11,993	112,376	104,103	109,821	111,500	
10-502-510.02 RETIREMENT SYSTEM	5,544	437	6,815	6,068	6,815	7,154	
10-502-510.03 FICA TAX	6,547	395	6,967	6,260	6,967	7,046	
10-502-510.04 MEDICARE TAXES	0	391	1,629	1,464	1,629	1,639	
10-502-510.05 STATE UNEMPLOYMENT TAX	145	99	288	561	561	619	
10-502-510.06 HEALTH INSURANCE	17,124	535	10,633	8,942	10,633	18,990	
10-502-510.07 LIFE INSURANCE	0	0	159	92	159	159	
10-502-510.08 WORKER'S COMPENSATION	762	103	315	462	462	343	
10-502-510.09 FLEXIBLE BENEFITS EXPENDU	4,752	1,655	1,800	1,592	1,800	1,800	
10-502-510.10 DRUG TESTING	130	65	65	130	130	65	
10-502-510.19 CAR ALLOWANCE	0	0	7,800	4,550	7,800	7,800	
10-502-510.21 MERIT INCREASES/EXPENSES	0	0	10,000	0	10,000	10,000	
TOTAL PERSONNEL COSTS	125,976	15,674	158,847	134,225	156,777	167,115	
<u>SUPPLIES/OPERATIONS/UTIL</u>							
10-502-520.01 OFFICE SUPPLIES	3,366	2,205	2,800	1,678	2,800	2,800	
10-502-520.02 POSTAGE	3,877	3,113	3,500	1,497	3,500	3,500	
10-502-520.03 MEMBERSHIP FEES	2,691	2,864	2,000	859	2,000	2,000	
10-502-520.04 TRAVEL, TRAINING & MEETIN	17,504	7,415	4,372	2,819	4,372	4,372	
10-502-520.05 GENERAL SUPPLIES	874	615	900	168	900	900	
10-502-520.06 BUILDING MATS	473	498	525	470	525	525	
10-502-520.07 UTILITIES - TELEPHONE	1,733	2,312	2,340	2,460	2,340	2,340	
10-502-520.08 UTILITIES - ELECTRIC	4,025	5,358	8,710	3,897	8,710	8,710	
10-502-520.10 JANITORIAL SUPPLIES	1,464	664	1,600	616	1,600	1,600	
10-502-520.20 INTERNET SERVICE	0	0	0	0	0	0	
10-502-520.25 PRINTING	0	0	0	615	615	615	
TOTAL SUPPLIES/OPERATIONS/UTIL	36,008	25,044	26,747	15,078	27,362	27,362	
<u>INSURANCE</u>							
10-502-530.01 PUBLIC OFFICIAL LIABILITY	3,587	2,308	2,290	2,290	2,290	2,290	
10-502-530.02 GENERAL LIABILITY	1,654	848	1,648	1,648	1,648	1,648	
10-502-530.03 PROPERTY COVERAGE	2,303	3,379	3,379	3,379	3,379	3,379	
10-502-530.04 PUBLIC EMPLOYEE COVERAGE	0	583	583	583	583	583	
TOTAL INSURANCE	7,544	7,118	7,900	7,900	7,900	7,900	
<u>REPAIRS &amp; MAINTENANCE</u>							
10-502-540.01 BUILDING - MAINT.	10,993	11,228	500	1,266	1,500	500	
10-502-540.02 EQUIPMENT - MAINT.	2,109	570	1,391	2,131	1,391	1,391	
10-502-540.40 SPECIAL PROJECTS/CONTRACT	0	0	0	2,985	2,985	0	
TOTAL REPAIRS & MAINTENANCE	13,102	11,798	1,891	6,382	5,876	1,891	
<u>CONTRACTUAL SERVICES</u>							
10-502-550.01 AUDIT EXPENSE	5,667	19,850	16,155	8,167	8,167	16,155	
10-502-550.02 ATTORNEY FEES - CITY ATTO	40,785	71,887	50,000	37,099	40,000	50,000	
10-502-550.03 ATTORNEY FEES - SPORTS CO	289,048	24,774	50,000	32,950	50,000	50,000	
10-502-550.04 ENGINEERING FEES	43,032	24,777	50,000	33,613	50,000	50,000	
10-502-550.06 PITNEY BOWES CONTRACT	0	567	567	688	546	567	

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
 ADMINISTRATION

DEPARTMENTAL EXPENDITURES	2018-2019		2019-2020		2020-2021		2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET	
10-502-550.07 EMERGENCY NOTICE PLAN	0	0	2,206	2,206	2,206	2,206	
10-502-550.08 IT - COMPUTER SOFTWARE	18,329	21,450	19,967	18,917	19,967	19,967	
10-502-550.09 APPRAISAL DISTRICT FEES	18,509	20,139	24,271	22,137	24,271	28,315	
10-502-550.10 TAX COLLECTION FEES	3,734	3,771	3,808	3,842	3,842	3,850	
10-502-550.11 ATASCOSA CO. ANIMAL FACIL	6,029	6,905	7,500	8,900	10,000	13,000	
10-502-550.12 PROFESSIONAL FEES	0	0	0	3,750	3,750	0	
10-502-550.13 COPIER LEASE	4,254	1,004	1,500	787	1,500	1,500	
10-502-550.35 TRI-CITY BUS ROUTE (ART)	0	0	14,043	14,043	14,043	14,043	
10-502-550.57 PAYING AGENT FEES	0	(200)	0	0	0	0	
TOTAL CONTRACTUAL SERVICES	429,386	194,924	240,017	187,099	228,292	249,603	
<u>MISCELLANEOUS</u>							
10-502-560.01 MISCELLANEOUS EXPENSE	6,679	2,606	4,000	2,990	4,000	54,000	
10-502-560.02 ANIMAL CONTROL EXPENSES	0	567	500	517	517	500	
10-502-560.03 AMERICAN PRIDE DAY	3,000	0	6,000	0	3,000	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	30,562	0	58,329	58,329	0	
TOTAL MISCELLANEOUS	12,179	36,235	13,000	61,835	68,346	63,000	
<u>CAPITAL OUTLAY</u>							
10-502-570.01 EQUIPMENT	0	0	0	0	0	0	
10-502-570.08 COMPUTER EQUIPMENT	0	11,160	0	0	0	0	
10-502-570.50 PROPERTY PURCHASES	0	0	0	0	0	0	
TOTAL CAPITAL OUTLAY	0	11,160	0	0	0	0	
TOTAL ADMINISTRATION	624,195	301,952	448,402	412,518	494,553	516,871	

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
 CITY SECRETARY

DEPARTMENTAL EXPENDITURES	{----- 2020-2021 -----}					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>PERSONNEL COSTS</u>						
10-508-510.01 SALARIES	0	57,863	56,784	56,759	56,139	58,488
10-508-510.02 RETIREMENT SYSTEM	0	3,653	3,577	3,289	3,537	3,682
10-508-510.03 FICA TAX	0	3,442	3,521	3,254	3,481	3,689
10-508-510.04 MEDICARE TAXES	0	805	823	761	814	828
10-508-510.05 STATE UNEMPLOYMENT TAX	0	144	144	252	144	191
10-508-510.06 HEALTH INSURANCE	0	9,773	10,633	8,942	10,633	9,495
10-508-510.07 LIFE INSURANCE	0	192	159	142	142	159
10-508-510.08 WORKER'S COMPENSATION	0	108	153	92	109	111
10-508-510.11 AIRCARE EMERGENT COVERAGE	0	0	0	0	0	0
10-508-510.16 VACATION BUY BACK	0	1,077	0	0	0	0
TOTAL PERSONNEL COSTS	0	77,057	75,794	73,492	74,999	76,643
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-508-520.01 OFFICE SUPPLIES	0	1,056	1,350	552	1,350	1,350
10-508-520.02 POSTAGE	0	56	250	916	916	250
10-508-520.03 MEMBERSHIP FEES	0	204	340	399	399	340
10-508-520.04 TRAVEL, TRAINING & MEETIN	0	3,357	2,500	230	2,500	2,500
10-508-520.11 RECORD RETENTION	0	0	1,500	0	0	1,500
10-508-520.19 LEGAL NOTICES	0	3,253	4,000	3,962	4,000	4,000
TOTAL SUPPLIES/OPERATIONS/UTIL	0	7,926	9,940	6,058	9,165	9,940
<u>CONTRACTUAL SERVICES</u>						
10-508-550.13 COPIER LEASE	0	1,004	1,083	787	1,083	1,083
10-508-550.16 ELECTION EXPENSES	0	9,775	10,000	8,633	8,633	10,000
10-508-550.50 CODIFICATION	0	395	1,000	4,124	4,124	1,000
TOTAL CONTRACTUAL SERVICES	0	11,174	12,083	13,543	13,840	12,083
<u>CAPITAL OUTLAY</u>						
10-508-570.04 OFFICE FURN & EQUIP	0	0	1,500	350	1,500	1,500
TOTAL CAPITAL OUTLAY	0	0	1,500	350	1,500	1,500
TOTAL CITY SECRETARY	0	96,157	99,317	93,443	99,504	100,166

CITY OF JOURDANTON  
ADOPTED BUDGET REPORT  
AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
FINANCE

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>PERSONNEL COSTS</u>						
10-510-510.01 SALARIES	0	23,610	103,126	92,319	92,319	106,220
10-510-510.02 RETIREMENT SYSTEM	0	641	6,576	5,363	5,750	6,769
10-510-510.03 FICA TAX	0	1,400	6,471	6,221	5,732	6,510
10-510-510.04 MEDICARE TAXES	0	327	1,513	1,293	1,341	1,556
10-510-510.05 STATE UNEMPLOYMENT TAX	0	291	288	555	555	300
10-510-510.06 HEALTH INSURANCE	0	0	21,266	11,267	12,768	18,990
10-510-510.07 LIFE INSURANCE	0	13	310	214	310	310
10-510-510.08 WORKER'S COMPENSATION	0	0	281	159	281	281
10-510-510.14 OVERTIME	0	0	1,000	124	124	1,000
TOTAL PERSONNEL COSTS	0	26,283	140,831	117,515	119,180	141,936
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-510-520.01 OFFICE SUPPLIES	0	895	1,000	824	1,000	1,000
10-510-520.02 POSTAGE	0	356	400	104	400	400
10-510-520.03 MEMBERSHIP FEES	0	83	210	109	109	210
10-510-520.04 TRAVEL, TRAINING & MEETIN	0	417	2,500	375	375	2,500
TOTAL SUPPLIES/OPERATIONS/UTIL	0	1,751	4,110	1,412	1,884	4,110
<u>CONTRACTUAL SERVICES</u>						
10-510-550.08 IT - COMPUTER SOFTWARE	0	441	0	27	27	0
10-510-550.13 COPIER LEASE	0	822	1,110	787	1,110	1,110
TOTAL CONTRACTUAL SERVICES	0	1,263	1,110	814	1,137	1,110
TOTAL FINANCE	0	29,297	146,051	119,742	122,201	147,156

CITY OF JOURDANTON  
ADOPTED BUDGET REPORT  
AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
POLICE

DEPARTMENTAL EXPENDITURES	(----- 2020-2021 -----)					2021-2022 ADOPTED BUDGET
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	
<u>PERSONNEL COSTS</u>						
10-512-510.01 SALARIES	489,703	499,129	478,131	452,407	450,000	502,479
10-512-510.02 RETIREMENT SYSTEM	32,666	33,506	31,798	27,873	27,990	32,691
10-512-510.03 FICA TAXES	37,017	30,816	31,293	27,370	27,900	33,071
10-512-510.04 MEDICARE TAXES	0	7,207	7,319	6,401	6,525	7,734
10-512-510.05 STATE UNEMPLOYMENT TAX	284	1,897	1,584	2,657	2,657	1,985
10-512-510.06 HEALTH INSURANCE	101,436	112,578	109,872	86,272	93,322	104,445
10-512-510.07 LIFE INSURANCE	0	1,513	1,703	1,264	1,380	1,703
10-512-510.08 WORKER'S COMPENSATION	11,608	13,953	13,848	7,886	13,848	14,134
10-512-510.10 DRUG TESTING	445	438	510	130	130	400
10-512-510.11 AIRCARE EMERGENT SERVICE	390	0	0	0	0	0
10-512-510.13 CERTIFICATION PAY	0	16,500	15,600	14,000	15,600	15,600
10-512-510.14 OVERTIME	25,052	7,496	11,000	11,197	11,000	11,000
TOTAL PERSONNEL COSTS	698,602	725,032	702,658	637,455	650,352	725,242
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-512-520.01 OFFICE SUPPLIES	2,853	3,006	2,900	3,073	3,073	2,900
10-512-520.02 POSTAGE	425	520	678	153	678	678
10-512-520.03 MEMBERSHIP FEES	3,510	889	2,050	2,318	2,318	2,050
10-512-520.04 TRAVEL, TRAINING & MEETIN	8,420	2,599	9,000	3,945	5,000	9,000
10-512-520.07 UTILITIES - TELEPHONE	6,269	7,872	7,400	6,404	6,917	7,400
10-512-520.08 UTILITIES - ELECTRIC	4,526	4,380	3,400	3,907	4,453	4,460
10-512-520.09 UTILITIES - GAS	152	244	260	217	260	260
10-512-520.10 JANITORIAL SUPPLIES	495	302	1,075	422	560	600
10-512-520.12 UNIFORM PURCHASE	3,850	7,350	7,000	2,450	4,450	7,000
10-512-520.13 PD CASE EXPENSES	2,454	2,315	3,000	797	3,000	3,000
10-512-520.14 K-9 EXPENSES	1,803	808	0	0	0	0
10-512-520.15 FUEL & LUBRICANTS	19,892	18,476	22,000	18,027	19,030	23,100
10-512-520.16 COMMUNITY RELATIONS	4,567	2,551	2,000	3,511	2,000	2,000
10-512-520.17 AMMUNITION	375	3,129	500	4,418	500	500
10-512-520.18 INTERNET SERVICE	0	454	465	180	465	465
10-512-520.35 SAFETY EQUIPMENT	0	0	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	59,592	54,897	61,728	49,823	52,704	63,413
<u>INSURANCE</u>						
10-512-530.03 PROPERTY COVERAGE	809	928	928	928	928	928
10-512-530.05 CRIME COVERAGE	0	0	0	0	0	0
10-512-530.15 LAW ENFORCEMENT LIABILITY	7,164	5,623	5,677	5,677	5,677	5,677
10-512-530.16 AUTO LIABILITY	4,058	1,572	2,080	2,009	2,080	2,080
10-512-530.17 MOBILE EQUIPMENT	6	0	20	20	20	20
10-512-530.18 ANIMAL MORTALITY AND THEF	432	246	0	0	0	0
10-512-530.19 AUTO PHYSICAL DAMAGE	0	1,874	1,874	1,874	1,874	1,874
TOTAL INSURANCE	12,468	10,243	10,579	10,508	10,579	10,579

CITY OF JOURDANTON  
ADOPTED BUDGET REPORT  
AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
POLICE

DEPARTMENTAL EXPENDITURES	(----- 2020-2021 -----)					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<b>REPAIRS &amp; MAINTENANCE</b>						
10-512-540.01 BUILDING - MAINT.	2,970	2,329	2,500	1,880	2,000	2,500
10-512-540.02 EQUIPMENT - MAINT.	5,420	3,440	6,000	5,523	6,000	6,000
10-512-540.03 VEHICLE - MAINT.	11,793	14,809	7,500	7,823	8,000	7,500
10-512-540.04 RADIO - MAINT.	1,250	1,304	1,300	0	0	1,300
10-512-540.05 TIRES	0	2,200	3,500	945	1,100	3,500
10-512-540.06 INSPECTIONS	0	78	64	69	69	64
10-512-540.07 CAR WASHES	0	397	680	224	300	380
TOTAL REPAIRS & MAINTENANCE	21,434	24,558	21,544	16,464	17,469	21,244
<b>CONTRACTUAL SERVICES</b>						
10-512-550.08 IT - COMPUTER SOFTWARE	21,770	15,864	16,480	14,784	16,480	16,480
10-512-550.13 COPIER LEASE	3,597	3,476	3,880	3,598	3,880	3,880
TOTAL CONTRACTUAL SERVICES	25,367	19,340	20,360	18,382	20,360	20,360
<b>MISCELLANEOUS</b>						
10-512-560.01 MISCELLANEOUS EXPENSES	10,578	3,031	4,500	169	300	3,500
TOTAL MISCELLANEOUS	10,578	3,031	4,500	169	300	3,500
<b>CAPITAL OUTLAY</b>						
10-512-570.01 EQUIPMENT	13,531	0	18,463	0	18,463	18,463
10-512-570.02 VEHICLES	13,790	26,885	5,967	350	6,317	5,967
TOTAL CAPITAL OUTLAY	27,321	26,885	24,430	350	24,780	24,430
<b>TOTAL POLICE</b>	<b>855,361</b>	<b>863,985</b>	<b>845,799</b>	<b>733,151</b>	<b>776,544</b>	<b>868,768</b>

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
 DPS FACILITY

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-514-520.08 UTILITIES - ELECTRIC	5,389	7,113	7,500	4,508	5,164	7,500
10-514-520.09 UTILITIES - GAS	339	378	400	483	500	400
TOTAL SUPPLIES/OPERATIONS/UTIL	5,727	7,491	7,900	4,990	5,664	7,900
<u>INSURANCE</u>						
10-514-530.03 PROPERTY COVERAGE	607	479	479	516	516	479
TOTAL INSURANCE	607	479	479	516	516	479
<u>REPAIRS &amp; MAINTENANCE</u>						
10-514-540.01 BUILDING-MAINT	867	517	750	232	232	600
TOTAL REPAIRS & MAINTENANCE	867	517	750	232	232	600
TOTAL DPS FACILITY	7,201	8,487	9,129	5,739	6,412	8,979

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

10 -GENERAL FUND  
 MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	{----- 2020-2021 -----}					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>PERSONNEL COSTS</u>						
10-516-510.01 SALARIES	77,368	74,344	74,402	75,536	74,402	76,634
10-516-510.02 RETIREMENT SYSTEM	4,908	4,710	4,687	4,379	4,687	4,826
10-516-510.03 FICA TAX	5,752	4,512	4,613	4,441	4,613	4,889
10-516-510.04 MEDICARE TAXES	0	1,055	1,079	1,039	1,079	1,142
10-516-510.05 STATE UNEMPLOYMENT TAX	18	288	288	504	504	296
10-516-510.06 HEALTH INSURANCE	18,105	20,005	21,266	17,884	21,266	18,990
10-516-510.07 LIFE INSURANCE	0	384	317	284	317	317
10-516-510.08 WORKER'S COMPENSATION	228	391	200	122	200	204
10-516-510.10 DRUG TESTING	0	0	0	0	0	0
10-516-510.11 AIRCARE EMERGENT COVERAGE	130	0	0	0	0	0
10-516-510.16 VACATION BUY BACK	0	0	0	0	0	0
TOTAL PERSONNEL COSTS	106,509	105,688	106,852	104,189	107,068	107,298
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-516-520.01 OFFICE SUPPLIES	3,843	3,804	3,850	2,728	3,000	3,850
10-516-520.02 POSTAGE	475	500	719	1,131	1,131	719
10-516-520.03 MEMBERSHIP FEES	345	362	375	468	468	375
10-516-520.04 TRAVEL, TRAINING & MEETIN	906	423	1,600	450	450	1,600
10-516-520.07 UTILITIES - TELEPHONE	1,242	1,302	1,400	1,397	1,400	1,400
10-516-520.08 UTILITIES - ELECTRIC	3,719	3,352	2,240	3,811	3,811	2,240
10-516-520.09 UTILITIES - GAS	132	111	132	145	145	132
10-516-520.10 JANITORIAL SUPPLIES	222	240	350	461	461	350
10-516-520.18 INTERNET SERVICE	0	654	702	180	702	702
TOTAL SUPPLIES/OPERATIONS/UTIL	10,883	10,748	11,368	10,770	11,568	11,368
<u>INSURANCE</u>						
10-516-530.03 PROPERTY COVERAGE	309	619	619	619	619	619
TOTAL INSURANCE	309	619	619	619	619	619
<u>REPAIRS &amp; MAINTENANCE</u>						
10-516-540.01 BUILDING - MAINT.	833	1,479	1,400	559	1,400	1,400
TOTAL REPAIRS & MAINTENANCE	833	1,479	1,400	559	1,400	1,400
<u>CONTRACTUAL SERVICES</u>						
10-516-550.08 IT - COMPUTER SOFTWARE	842	14,872	12,750	12,878	12,878	12,750
10-516-550.13 COPIER LEASE	3,749	3,186	3,400	3,598	3,400	3,400
10-516-550.14 ATTORNEY FEES - CITY ATTO	11,249	8,731	11,250	7,062	11,250	11,250
10-516-550.15 APTY. FEES - COLLECTIONS	15,468	11,812	16,000	14,904	16,000	16,000
10-516-550.60 CREDIT CARD PROCESSING FE	0	2,025	2,676	2,506	2,676	2,676
TOTAL CONTRACTUAL SERVICES	31,309	40,628	46,076	40,949	46,204	46,076
<u>MISCELLANEOUS</u>						
10-516-560.05 STATE TAX ON FINES	42,970	35,656	42,970	22,680	42,970	42,970
TOTAL MISCELLANEOUS	42,970	35,656	42,970	22,680	42,970	42,970

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10 -GENERAL FUND  
 MUNICIPAL COURT

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	{----- 2020-2021 -----}			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>						
10-516-570.01 EQUIPMENT	8,565	0	0	0	0	0
TOTAL CAPITAL OUTLAY	8,565	0	0	0	0	0
TOTAL MUNICIPAL COURT	201,377	194,818	209,285	179,766	209,829	209,731

10 -GENERAL FUND  
 COMM. DEVE & CODE

DEPARTMENTAL EXPENDITURES	{----- 2020-2021 -----}					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<b>PERSONNEL COSTS</b>						
10-518-510.01 SALARIES	0	33,302	40,706	27,433	40,706	41,927
10-518-510.02 RETIREMENT SYSTEM	0	2,111	2,690	1,629	2,690	2,766
10-518-510.03 FICA TAX	0	1,988	2,648	1,490	2,648	2,799
10-518-510.04 MEDICARE TAXES	0	465	619	348	619	654
10-518-510.05 STATE UNEMPLOYMENT TAX	0	288	288	252	288	294
10-518-510.06 HEALTH INSURANCE	0	9,773	14,177	7,304	14,177	18,990
10-518-510.07 LIFE INSURANCE	0	103	279	116	279	279
10-518-510.08 WORKER'S COMPENSATION	0	75	247	46	247	247
10-518-510.10 DRUG TESTING	0	65	65	65	65	65
10-518-510.11 AIRCARE EMERGENT COVERAGE	0	0	0	0	0	0
10-518-510.14 OVERTIME	0	387	2,000	619	2,000	2,000
TOTAL PERSONNEL COSTS	0	48,557	63,719	39,302	63,719	70,021
<b>SUPPLIES/OPERATIONS/UTIL</b>						
10-518-520.01 OFFICE SUPPLIES	0	632	500	1,605	1,605	500
10-518-520.02 POSTAGE	0	474	400	561	550	400
10-518-520.03 MEMBERSHIP FEES	0	244	60	145	145	60
10-518-520.04 TRAVEL, TRAINING & MEETIN	0	2,282	1,905	0	1,905	1,905
10-518-520.07 UTILITIES - TELEPHONE	0	0	0	0	0	0
10-518-520.15 FUEL & LUBRICANTS	0	0	2,800	238	200	2,940
10-518-520.19 LEGAL NOTICES	0	3,202	3,600	3,260	3,600	3,600
10-518-520.35 SAFETY EQUIPMENT	0	0	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	0	6,834	9,265	5,809	8,005	9,405
<b>REPAIRS &amp; MAINTENANCE</b>						
10-518-540.03 VEHICLE MAINTENANCE	0	0	0	568	568	0
10-518-540.05 TIRES	0	0	0	20	20	0
10-518-540.06 INSPECTIONS	0	0	0	0	0	0
10-518-540.07 CAR WASHES	0	0	200	0	200	200
TOTAL REPAIRS & MAINTENANCE	0	0	200	588	788	200
<b>CONTRACTUAL SERVICES</b>						
10-518-550.04 ENGINEERING FEES	0	345	0	0	0	0
10-518-550.13 COPIER LEASE	0	822	1,110	787	1,110	1,110
10-518-550.14 ATTORNEY FEES - CITY ATTO	0	2,177	2,500	774	2,500	2,500
TOTAL CONTRACTUAL SERVICES	0	3,344	3,610	1,561	3,610	3,610
<b>MISCELLANEOUS</b>						
10-518-560.71 BUILDING INSPECTION FEES	0	21,725	17,250	34,362	34,362	17,250
TOTAL MISCELLANEOUS	0	21,725	17,250	34,362	34,362	17,250
<b>CAPITAL OUTLAY</b>						
10-518-570.02 VEHICLES	0	0	5,967	0	0	5,967
TOTAL CAPITAL OUTLAY	0	0	5,967	0	0	5,967
TOTAL COMM. DEVE & CODE	0	80,460	100,011	81,622	110,484	106,453

10 -GENERAL FUND  
 VOLUNTEER FIRE DEPARTMENT

DEPARTMENTAL EXPENDITURES	(----- 2020-2021 -----)					
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	2021-2022 ADOPTED BUDGET
<u>PERSONNEL COSTS</u>						
10-520-510.08 WORKER'S COMPENSATION	238	390	422	0	422	422
TOTAL PERSONNEL COSTS	238	390	422	0	422	422
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-520-520.04 TRAVEL, TRAINING & MEETIN	2,820	2,155	2,000	0	2,000	2,000
10-520-520.05 GENERAL SUPPLIES	683	5,511	3,500	703	3,500	3,500
10-520-520.07 UTILITIES - TELEPHONE	1,154	517	587	686	587	587
10-520-520.08 UTILITIES - ELECTRIC	0	2,025	2,600	1,020	2,600	2,600
10-520-520.15 FUEL & LUBRICANTS	4,256	4,009	5,000	4,333	5,000	5,250
10-520-520.18 INTERNET SERVICE	0	516	480	276	480	480
10-520-520.35 SAFETY EQUIPMENT	0	0	0	0	0	0
TOTAL SUPPLIES/OPERATIONS/UTIL	8,914	14,734	14,167	7,019	14,167	14,417
<u>INSURANCE</u>						
10-520-530.03 PROPERTY COVERAGE	0	1,503	1,503	1,503	1,503	1,503
10-520-530.16 AUTO LIABILITY	5,260	2,036	2,036	2,036	2,036	2,036
10-520-530.19 AUTO PHYSICAL DAMAGE	0	2,426	2,426	2,426	2,426	2,426
TOTAL INSURANCE	5,260	5,965	5,965	5,965	5,965	5,965
<u>REPAIRS &amp; MAINTENANCE</u>						
10-520-540.03 VEHICLE - MAINT.	4,262	2,490	5,500	4,886	5,500	5,500
10-520-540.05 TIRES	0	40	0	0	0	0
10-520-540.06 INSPECTIONS	6,281	6,232	6,500	4,094	6,500	6,500
10-520-540.08 FIRE EQUIPMENT - MAINT.	902	3,985	3,500	2,686	3,500	3,500
TOTAL REPAIRS & MAINTENANCE	11,445	12,747	15,500	11,666	15,500	15,500
<u>CONTRACTUAL SERVICES</u>						
10-520-550.06 LABOR	1,340	2,475	2,680	0	2,680	2,680
TOTAL CONTRACTUAL SERVICES	1,340	2,475	2,680	0	2,680	2,680
<u>CAPITAL OUTLAY</u>						
10-520-570.01 EQUIPMENT	4,203	13,257	15,000	8,486	15,000	15,000
10-520-570.03 GRANT MATCH-FIRE/PAYMENT	1,000	0	20,000	0	20,000	39,098
TOTAL CAPITAL OUTLAY	5,203	13,257	35,000	8,486	35,000	54,098
TOTAL VOLUNTEER FIRE DEPARTMENT	32,399	49,568	73,734	33,135	73,734	93,082

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10 -GENERAL FUND  
 EMS FACILITY

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-522-520.08 UTILITIES - ELECTRIC	4,313	5,125	5,120	3,478	5,120	5,120
TOTAL SUPPLIES/OPERATIONS/UTIL	4,313	5,125	5,120	3,478	5,120	5,120
<u>INSURANCE</u>						
10-522-530.03 PROPERTY COVERAGE	369	313	313	0	313	313
TOTAL INSURANCE	369	313	313	0	313	313
<u>REPAIRS &amp; MAINTENANCE</u>						
10-522-540.01 BUILDING - MAINT.	3,850	0	1,500	625	1,500	1,500
TOTAL REPAIRS & MAINTENANCE	3,850	0	1,500	625	1,500	1,500
<b>TOTAL EMS FACILITY</b>	<b>8,531</b>	<b>5,438</b>	<b>6,933</b>	<b>4,103</b>	<b>6,933</b>	<b>6,933</b>

10 -GENERAL FUND  
 LIBRARY

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022 ADOPTED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	
<u>PERSONNEL COSTS</u>						
10-524-510.01 SALARIES	89,053	65,659	65,895	62,014	65,895	67,872
10-524-510.02 RETIREMENT SYSTEM	5,648	5,336	5,456	4,707	5,456	5,578
10-524-510.03 FICA TAX	6,299	4,863	5,370	4,631	5,370	5,693
10-524-510.04 MEDICARE TAXES	0	1,148	1,256	1,083	1,256	1,331
10-524-510.05 STATE UNEMPLOYMENT TAX	77	508	576	809	809	648
10-524-510.06 HEALTH INSURANCE	17,982	20,081	21,266	14,645	21,266	18,990
10-524-510.07 LIFE INSURANCE	0	177	171	135	171	171
10-524-510.08 WORKER'S COMPENSATION	394	423	316	186	316	322
10-524-510.10 DRUG TESTING	0	0	0	0	0	0
10-524-510.11 AIRCARE EMERAGENT COVERAGE	260	0	0	0	0	0
10-524-510.15 SALARIES-PART/TEMP/SEASON	0	18,511	20,712	20,011	20,712	21,333
TOTAL PERSONNEL COSTS	119,713	116,705	121,018	108,221	121,251	121,938
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-524-520.01 OFFICE SUPPLIES	2,009	1,730	2,000	990	2,000	2,000
10-524-520.03 MEMBERSHIP FEES	1,143	368	1,300	1,081	1,300	1,300
10-524-520.04 TRAVEL, TRAINING & MEETIN	496	485	1,000	0	1,000	1,000
10-524-520.07 UTILITIES - TELEPHONE	2,285	3,349	3,250	2,698	3,250	3,250
10-524-520.08 UTILITIES - ELECTRIC	6,265	5,945	6,100	4,135	6,100	6,100
10-524-520.10 JANITORIAL SUPPLIES	1,401	1,179	1,475	1,175	1,475	1,475
10-524-520.20 BOOKS - LIBRARY	10,341	5,049	10,242	10,484	10,242	10,242
10-524-520.21 SUMMER READING PROGRAM	500	0	1,000	1,000	1,000	1,000
TOTAL SUPPLIES/OPERATIONS/UTIL	24,440	18,105	26,367	21,563	26,367	26,367
<u>INSURANCE</u>						
10-524-530.03 PROPERTY COVERAGE	1,305	985	985	985	985	985
TOTAL INSURANCE	1,305	985	985	985	985	985
<u>REPAIRS &amp; MAINTENANCE</u>						
10-524-540.01 BUILDING - MAINT.	1,219	1,780	3,000	835	3,000	3,000
TOTAL REPAIRS & MAINTENANCE	1,219	1,780	3,000	835	3,000	3,000
<u>CONTRACTUAL SERVICES</u>						
10-524-550.08 IT - COMPUTER SOFTWARE	3,828	3,242	3,828	3,296	3,828	3,828
TOTAL CONTRACTUAL SERVICES	3,828	3,242	3,828	3,296	3,828	3,828
<u>CAPITAL OUTLAY</u>						
10-524-570.01 EQUIPMENT	0	0	0	0	0	0
TOTAL CAPITAL OUTLAY	0	0	0	0	0	0
TOTAL LIBRARY	150,505	140,817	155,198	134,899	155,431	156,118

10 - GENERAL FUND  
COMMUNITY CENTER

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	(----- 2020-2021 -----)			2021-2022 ADOPTED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	
<u>PERSONNEL COSTS</u>						
10-526-510.01 SALARIES	3,652	1,800	1,800	1,200	1,800	1,800
10-526-510.02 RETIREMENT SYSTEM	222	124	113	75	113	113
10-526-510.03 FICA TAX	213	130	112	73	112	112
10-526-510.04 MEDICARE TAX	0	20	26	17	26	26
10-526-510.08 WORKERS COMPENSATION	0	131	43	0	43	43
TOTAL PERSONNEL COSTS	4,088	2,205	2,094	1,365	2,094	2,094
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-526-520.08 UTILITIES - ELECTRICITY	3,352	2,891	3,200	2,450	3,200	3,200
10-526-520.10 JANITORIAL EXPENSE	2,532	2,245	3,000	790	3,000	3,000
TOTAL SUPPLIES/OPERATIONS/UTIL	5,883	5,136	6,200	3,240	6,200	6,200
<u>INSURANCE</u>						
10-526-530.03 PROPERTY COVERAGE	530	530	637	637	637	637
TOTAL INSURANCE	530	530	637	637	637	637
<u>REPAIRS &amp; MAINTENANCE</u>						
10-526-540.01 BUILDING MAINTENANCE	75	1,443	2,000	645	2,000	2,000
TOTAL REPAIRS & MAINTENANCE	75	1,443	2,000	645	2,000	2,000
TOTAL COMMUNITY CENTER	10,576	9,314	10,931	5,887	10,931	10,931

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10 -GENERAL FUND  
 SENIOR CITIZENS

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-528-520.08 UTILITIES - ELECTRIC	2,444	1,890	2,100	950	2,100	2,100
TOTAL SUPPLIES/OPERATIONS/UTIL	2,444	1,890	2,100	950	2,100	2,100
<u>INSURANCE</u>						
10-528-530.03 PROPERTY COVERAGE	173	145	145	145	145	145
TOTAL INSURANCE	173	145	145	145	145	145
<u>REPAIRS &amp; MAINTENANCE</u>						
10-528-540.01 BUILDING - MAINT.	18	4,743	1,000	6	1,000	1,000
TOTAL REPAIRS & MAINTENANCE	18	4,743	1,000	6	1,000	1,000
<b>TOTAL SENIOR CITIZENS</b>	<b>2,635</b>	<b>6,778</b>	<b>3,245</b>	<b>1,101</b>	<b>3,245</b>	<b>3,245</b>

10 -GENERAL FUND  
PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	2020-2021			2021-2022 ADOPTED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	
<u>PERSONNEL COSTS</u>						
10-530-510.01 SALARIES	54,034	48,358	53,748	41,890	42,474	51,846
10-530-510.02 RETIREMENT SYSTEM	3,428	3,066	3,386	2,446	2,693	3,486
10-530-510.03 FICA TAXES	3,992	2,910	3,332	2,503	2,684	1,812
10-530-510.04 MEDICARE TAX	0	680	779	585	628	1,659
10-530-510.05 STATE UNEMPLOYMENT TAX	142	334	288	722	722	722
10-530-510.06 HEALTH INSURANCE	18,004	14,174	21,266	12,147	13,767	18,990
10-530-510.07 LIFE INSURANCE	0	138	313	129	155	313
10-530-510.08 WORKER'S COMPENSATION	565	1,297	1,285	706	1,025	1,285
10-530-510.10 DRUG TESTING	0	455	130	0	130	130
10-530-510.11 AIRCARE EMERGENT COVERAGE	130	0	0	0	0	0
10-530-510.14 OVERTIME	0	61	0	848	800	0
TOTAL PERSONNEL COSTS	80,295	71,473	84,527	61,977	65,078	80,243
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-530-520.08 UTILITIES - ELECTRIC	577	372	700	576	700	700
10-530-520.15 FUEL & LUBRICANTS	2,193	2,855	2,700	3,479	3,730	3,000
10-530-520.22 UNIFORM RENTAL	3,080	3,276	3,425	3,472	3,828	3,500
10-530-520.23 BOOT PROGRAM (SAFETY)	140	32	430	185	185	430
10-530-520.26 SMALL TOOLS	0	406	360	437	500	360
10-530-520.35 SAFETY EQUIPMENT	0	0	200	44	200	200
TOTAL SUPPLIES/OPERATIONS/UTIL	5,989	6,941	7,815	8,194	9,143	8,190
<u>INSURANCE</u>						
10-530-530.02 GENERAL LIABILITY	188	198	198	198	198	198
10-530-530.03 PROPERTY COVERAGE	1,362	1,246	1,246	1,246	1,246	1,246
10-530-530.16 AUTO LIABILITY	195	72	72	72	72	72
10-530-530.17 MOBILE EQUIPMENT	162	73	73	73	73	73
10-530-530.19 AUTO PHYSICAL DAMAGE	0	86	86	86	86	86
TOTAL INSURANCE	1,907	1,674	1,675	1,675	1,675	1,675
<u>REPAIRS &amp; MAINTENANCE</u>						
10-530-540.01 EQUIPMENT - MAINT.	2,953	6,120	3,500	3,065	3,500	3,500
10-530-540.03 VEHICLE MAINTENANCE	0	854	800	1,011	1,200	800
10-530-540.05 TIRES	0	239	500	20	300	500
10-530-540.06 INSPECTIONS	0	14	8	0	8	8
10-530-540.10 PAVILION - MAINT.	259	14	200	22	100	200
10-530-540.11 CITY PARK - MAINT.	2,494	1,859	2,600	637	1,000	2,600
10-530-540.40 SPECIAL PROJECTS/CONTRACT	0	0	0	4,254	4,254	0
TOTAL REPAIRS & MAINTENANCE	5,706	9,099	7,608	9,008	10,362	7,608
<u>MISCELLANEOUS</u>						
10-530-560.11 MISCELLANEOUS EXPENSE	0	0	0	0	0	0
TOTAL MISCELLANEOUS	0	0	0	0	0	0

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10 -GENERAL FUND  
 PARKS DEPARTMENT

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>CAPITAL OUTLAY</u>						
10-530-570.01 EQUIPMENT	364	0	0	0	0	0
TOTAL CAPITAL OUTLAY	364	0	0	0	0	0
TOTAL PARKS DEPARTMENT	94,262	89,188	101,625	80,854	86,258	97,716

10 -GENERAL FUND  
SPORTS COMPLEX & POOL

DEPARTMENTAL EXPENDITURES	(----- 2020-2021 -----)					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>PERSONNEL COSTS</u>						
10-532-510.01 SALARIES	40,277	40,431	40,602	39,632	40,602	41,820
10-532-510.02 RETIREMENT SYSTEM	2,555	2,562	2,558	2,296	2,558	2,633
10-532-510.03 FICA TAXES	3,046	2,592	4,956	2,307	4,956	5,107
10-532-510.04 MEDICARE TAX	0	441	1,159	540	1,159	1,194
10-532-510.05 STATE UNEMPLOYMENT TAX	9	144	1,584	252	1,584	1,616
10-532-510.06 HEALTH INSURANCE	8,456	10,040	10,633	8,942	10,633	9,495
10-532-510.07 LIFE INSURANCE	0	154	160	142	160	160
10-532-510.08 WORKER'S COMPENSATION	1,155	981	1,911	580	1,911	1,936
10-532-510.10 DRUG TESTING	0	0	650	0	0	650
10-532-510.11 AIRCARE EMERGENT COVERAGE	65	0	0	0	0	0
10-532-510.14 OVERTIME	0	0	0	0	0	0
10-532-510.15 SALARIES-PART/TEMP/SEASON	0	0	44,296	0	0	44,296
TOTAL PERSONNEL COSTS	55,564	57,345	108,509	54,690	63,563	108,907
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-532-520.08 UTILITIES - ELECTRIC	8,777	8,235	14,000	7,429	8,250	14,000
10-532-520.10 JANITORIAL EXPENSE	0	90	800	265	800	800
10-532-520.12 UNIFORM PURCHASE	0	0	500	0	0	500
10-532-520.15 FUEL & LUBRICANTS	965	1,440	1,375	759	1,375	1,375
10-532-520.18 INTERNET SERVICE	0	360	380	330	380	380
10-532-520.20 GENERAL SUPPLIES	3,945	1,177	3,100	843	3,100	3,100
10-532-520.24 CONCESSION SUPPLIES	3,310	9,765	10,000	7,530	10,000	10,000
10-532-520.25 CHEMICALS	0	0	10,000	150	5,000	10,000
10-532-520.26 SMALL TOOLS	0	101	250	221	250	250
10-532-520.27 ATHELETIC SUPPLIES	0	0	1,000	646	1,000	100
10-532-520.28 POOL SUPPLIES	0	0	4,500	0	0	4,500
10-532-520.35 SAFETY EQUIPMENT	0	0	500	30	30	500
TOTAL SUPPLIES/OPERATIONS/UTIL	16,997	21,167	46,405	18,202	30,185	45,505
<u>INSURANCE</u>						
10-532-530.02 GENERAL LIABILITY	0	800	800	800	800	800
10-532-530.03 PROPERTY COVERAGE	1,769	2,707	2,707	2,707	2,707	2,707
10-532-530.17 MOBILE EQUIPMENT	37	31	37	37	37	37
TOTAL INSURANCE	1,805	3,537	3,544	3,544	3,544	3,544
<u>REPAIRS &amp; MAINTENANCE</u>						
10-532-540.02 EQUIPMENT - MAINT.	1,165	2,319	2,400	610	2,400	2,400
10-532-540.05 TIRES	0	0	0	35	35	0
10-532-540.12 SPORTS COMPLEX MAINTENANC	8,723	6,534	9,000	9,038	9,000	9,000
10-532-540.40 SPECIAL PROJECTS-CONTRACT	0	0	0	4,579	4,579	0
TOTAL REPAIRS & MAINTENANCE	9,888	8,852	11,400	14,263	16,014	11,400

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
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10 -GENERAL FUND  
 SPORTS COMPLEX & POOL

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	{----- 2020-2021 -----}			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>CONTRACTUAL SERVICES</u>						
10-532-550.07 CONCESSION STAND SALES TA	379	1,170	1,238	393	1,238	1,238
10-532-550.08 IT - COMPUTER SOFTWARE	360	0	0	0	0	0
10-532-550.60 CREDIT CARD PROCESSING FE	0	488	0	450	450	400
TOTAL CONTRACTUAL SERVICES	739	1,657	1,238	843	1,688	1,638
<u>CAPITAL OUTLAY</u>						
10-532-570.01 EQUIPMENT-LEASE PURCHASE	12,330	2,964	11,170	11,170	11,170	11,170
TOTAL CAPITAL OUTLAY	12,330	2,964	11,170	11,170	11,170	11,170
TOTAL SPORTS COMPLEX & POOL	97,324	95,522	182,266	102,711	126,164	182,164

10 -GENERAL FUND  
STREET

DEPARTMENTAL EXPENDITURES	{----- 2020-2021 -----}					
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	2021-2022 ADOPTED BUDGET
<b>PERSONNEL COSTS</b>						
10-534-510.01 SALARIES	48,365	50,691	50,586	48,757	50,197	52,104
10-534-510.02 RETIREMENT SYSTEM	3,105	3,295	3,300	3,095	3,284	3,394
10-534-510.03 FICA TAXES	3,698	3,118	3,248	2,894	3,274	3,306
10-534-510.04 MEDICARE TAX	0	729	760	677	766	3,436
10-534-510.05 STATE UNEMPLOYMENT TAX	110	486	288	582	582	331
10-534-510.06 HEALTH INSURANCE	16,379	16,705	21,266	14,679	14,679	18,990
10-534-510.07 LIFE INSURANCE	0	206	319	232	245	319
10-534-510.08 WORKER'S COMPENSATION	4,418	4,741	2,558	1,786	2,558	2,588
10-534-510.10 DRUG TESTING	0	195	130	65	130	130
10-534-510.11 AIRCARE EMERGENT COVERAGE	0	0	0	0	0	0
10-534-510.14 OVERTIME	<u>591</u>	<u>1,424</u>	<u>1,800</u>	<u>2,535</u>	<u>2,607</u>	<u>1,800</u>
TOTAL PERSONNEL COSTS	76,666	81,592	84,255	75,301	78,322	86,398
<b>SUPPLIES/OPERATIONS/UTIL</b>						
10-534-520.15 FUEL & LUBRICANTS	2,635	3,091	3,400	3,013	3,400	3,465
10-534-520.22 UNIFORM RENTAL	3,134	2,587	3,300	3,288	3,300	3,300
10-534-520.23 BOOT PROGRAM (SAFETY)	140	778	430	150	430	430
10-534-520.26 SMALL TOOLS	0	185	500	47	100	500
10-534-520.29 UTILITIES - STREET LIGHTS	47,134	47,369	49,000	38,478	46,678	49,000
10-534-520.35 SAFETY EQUIPMENT	<u>0</u>	<u>0</u>	<u>260</u>	<u>53</u>	<u>260</u>	<u>260</u>
TOTAL SUPPLIES/OPERATIONS/UTIL	53,043	54,009	56,890	45,029	54,168	56,955
<b>INSURANCE</b>						
10-534-530.03 PROPERTY COVERAGE	546	181	181	181	181	181
10-534-530.16 AUTO LIABILITY	2,401	935	935	935	935	935
10-534-530.17 MOBILE EQUIPMENT	838	328	328	328	328	328
10-534-530.19 AUTO PHYSICAL DAMAGE	<u>0</u>	<u>1,114</u>	<u>1,114</u>	<u>1,114</u>	<u>1,114</u>	<u>1,114</u>
TOTAL INSURANCE	3,786	2,558	2,558	2,558	2,558	2,558
<b>REPAIRS &amp; MAINTENANCE</b>						
10-534-540.01 BUILDING-MAINT.	3,863	0	0	0	0	0
10-534-540.02 EQUIPMENT - MAINT.	( 4,824)	1,359	2,000	323	425	2,000
10-534-540.03 VEHICLE MAINTENANCE	0	2,328	2,600	2,207	2,600	2,600
10-534-540.05 TIRES	0	435	750	772	772	750
10-534-540.06 INSPECTIONS	0	22	22	22	22	22
10-534-540.13 HEAVY EQUIPMENT-MAINT.	0	108	2,000	1,033	2,000	2,000
10-534-540.14 BARRICADES-MAINT.	0	991	800	0	0	800
10-534-540.15 STREET SIGNS - MAINT.	22,141	3,846	5,000	962	1,800	5,000
10-534-540.16 STREET REPAIRS - MAINT.	<u>59,444</u>	<u>72,485</u>	<u>56,400</u>	<u>64,891</u>	<u>63,634</u>	<u>56,400</u>
TOTAL REPAIRS & MAINTENANCE	80,626	81,574	69,572	70,209	71,253	69,572
<b>CONTRACTUAL SERVICES</b>						
10-534-550.04 ENGINEERING FEES	33,992	0	50,000	0	10,000	50,000
10-534-550.08 IT - COMPUTER SOFTWARE	<u>640</u>	<u>0</u>	<u>600</u>	<u>0</u>	<u>600</u>	<u>600</u>
TOTAL CONTRACTUAL SERVICES	34,633	0	50,600	0	10,600	50,600

CITY OF JOURDANTON  
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10 -GENERAL FUND  
 STREET

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	{----- 2020-2021 -----}			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>MISCELLANEOUS</u>						
10-534-560.01 MISCELLANEOUS EXPENSE	379	234	200	0	0	200
TOTAL MISCELLANEOUS	379	234	200	0	0	200
<u>CAPITAL OUTLAY</u>						
10-534-570.01 EQUIPMENT-LEASE PURCHASE	63,340	0	31,693	30,662	31,693	31,693
10-534-570.03 CAPITAL - EQUIPMENT	0	0	0	7,336	7,326	0
10-534-570.05 PAVING STREETS	0	0	200,000	0	200,000	200,000
TOTAL CAPITAL OUTLAY	63,340	0	231,693	37,998	239,019	231,693
TOTAL STREET	312,473	219,967	495,768	231,095	455,920	497,976

CITY OF JOURDANTON  
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10 -GENERAL FUND  
 SANITATION

DEPARTMENTAL EXPENDITURES	{----- 2020-2021 -----}					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>SUPPLIES/OPERATIONS/UTIL</u>						
10-538-520.02 POSTAGE	0	0	0	1,425	1,425	2,140
TOTAL SUPPLIES/OPERATIONS/UTIL	0	0	0	1,425	1,425	2,140
<u>CONTRACTUAL SERVICES</u>						
10-538-550.18 GARBAGE COLLECTION & DISP	624,184	601,859	600,000	560,615	611,550	629,900
TOTAL CONTRACTUAL SERVICES	624,184	601,859	600,000	560,615	611,550	629,900
<u>MISCELLANEOUS</u>						
10-538-560.08 SALES TAX/GARBAGE COLLECT	46,855	46,988	48,999	0	49,942	51,441
TOTAL MISCELLANEOUS	46,855	46,988	48,999	0	49,942	51,441
<b>TOTAL SANITATION</b>	<b>671,039</b>	<b>648,848</b>	<b>648,999</b>	<b>562,040</b>	<b>662,917</b>	<b>683,481</b>

10 -GENERAL FUND  
 SOURCES/(USES)

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>TRANSFERS IN</u>						
10-599-595.10 TRANSFER IN	( 334,375)	0	0	0	0	0
TOTAL TRANSFERS IN	( 334,375)	0	0	0	0	0
<u>TRANSFERS OUT</u>						
10-599-596.51 DEBT SERV. CO SERIES 2006	0	0	0	0	0	0
10-599-596.53 TRANSFER OUT- CO SERIES 2	0	0	0	0	0	0
10-599-596.59 TRANSFER OUT	392,503	0	0	0	0	0
10-599-596.80 DEPT PRINCIPAL PAYMENTS	0	0	0	0	0	0
TOTAL TRANSFERS OUT	392,503	0	0	0	0	0
<u>EXP CATEGRY 000 THRU 499</u>						
10-599-300.60 INTEREST EXPENSE	0	0	0	0	0	0
10-599-300.90 SETTLEMENT PROCEEDS	( 525,000)	0	0	0	0	0
10-599-300.91 LEASE PRINCIPAL	0	38,609	0	0	0	0
10-599-300.92 LEASE INTEREST	0	4,241	0	0	0	0
TOTAL EXP CATEGRY 000 THRU 499	( 525,000)	42,850	0	0	0	0
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TOTAL SOURCES/(USSES)	( 466,872)	42,850	0	0	0	0
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TOTAL EXPENDITURES	2,601,007	2,883,446	3,536,693	2,781,807	3,401,060	3,689,770
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REVENUE OVER/(UNDER) EXPENDITURES	554,526	194,066	0	505,496	164,131	0
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## 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.*

	20/21 ADOPTED BUDGET	20/21 PROJECTED ENDING	21/22 ADOPTED BUDGET	CHANGE	%
					CHANGE
<b>BEGINNING UNRESTRICTED NET POSITION</b>	<u>\$ (231,775)</u>	<u>\$ (231,775)</u>	<u>\$ (355,809)</u>		
REVENUE & TRANSFERS IN TOTAL	<u>\$ 1,138,686</u>	<u>\$ 1,164,233</u>	<u>\$ 1,346,361</u>	\$ 207,675	18.24%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	\$ 884,316	\$ 873,025	\$ 942,156	\$ 57,840	
DEBT SERVICE	\$ 283,001	\$ 283,396	\$ 404,205	\$ 121,204	
TRANSFERS OUT	\$ 111,846	\$ 111,846	\$ -	\$ (111,846)	
TOTAL EXPENSES	<u>\$ 1,279,163</u>	<u>\$ 1,268,267</u>	<u>\$ 1,346,361</u>	\$ 67,198	5.25%
Income/(Loss)*	\$ (140,477)	\$ (104,034)	-		
<b>ENDING UNRESTRICTED NET POSITION</b>	<u>\$ (372,252)</u>	<u>\$ (335,809)</u>	<u>\$ (355,809)</u>		

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

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

20 - WATER FUND

REVENUES	2018-2019	2019-2020	{----- 2020-2021 -----}		2021-2022	
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>OTHER REVENUE</u>						
20-470.17 INTEREST	0	986	0	48	48	48
TOTAL OTHER REVENUE	0	986	0	48	48	48
<u>WATER REVENUE</u>						
20-480.01 WATER TAP FEES	9,700	6,650	8,550	8,650	8,685	10,550
20-480.02 WATER RECONNECTION FEE	19,692	11,820	20,000	15,480	16,680	20,750
20-480.03 WATER SALES	872,398	923,781	1,066,467	865,356	953,278	1,107,000
20-480.04 WATER LATE FEES	14,098	14,227	14,029	15,092	16,584	16,584
20-480.05 BULK WATR, BILLING FEE, WTR S	34,895	16,780	22,000	14,771	15,685	17,000
20-480.09 WATER METER FEES	0	0	0	4,200	3,600	12,000
20-480.18 COPY AND FAX CHARGES	465	201	350	352	355	350
20-480.19 MISCELLANEOUS REVENUES	3,275	2,083	3,300	289	300	300
20-480.20 PLUMBING PERMITS	25	0	0	0	0	0
20-480.26 NSF CHECK CHARGES	540	180	330	120	330	480
20-480.27 ACCOUNT TRANSFER FEES	660	590	660	390	660	660
20-480.30 CREDIT CARD FEES	0	3,292	3,000	3,488	3,530	3,530
20-480.74 SALES OF ASSETS	4,695	1,539	0	4,722	4,021	0
20-480.76 TWDB REIMBURSEMENT	0	9,215	0	0	0	0
TOTAL WATER REVENUE	960,443	990,356	1,138,686	932,911	1,023,708	1,189,204
<u>TRANSFERS</u>						
20-490.99 FUND BALANCE - TRANSFER IN	0	( 6,845,000)	140,477	0	140,477	157,109
TOTAL TRANSFERS	0	( 6,845,000)	140,477	0	140,477	157,109
<b>TOTAL REVENUES</b>	<b>960,443</b>	<b>( 5,853,658)</b>	<b>1,279,163</b>	<b>932,959</b>	<b>1,164,233</b>	<b>1,346,361</b>

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

20 - WATER FUND  
 WATER

DEPARTMENTAL EXPENDITURES	(----- 2020-2021 -----)					2021-2022
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>PERSONNEL COSTS</u>						
20-550-510.01 SALARIES	301,403	338,539	250,928	206,207	207,150	264,501
20-550-510.02 RETIREMENT SYSTEM	28,237	11,327	16,826	13,083	13,531	17,294
20-550-510.03 FICA TAX	26,609	21,451	16,559	13,036	13,482	16,739
20-550-510.04 MEDICARE TAX	0	4,865	3,873	3,049	3,153	4,091
20-550-510.05 STATE UNEMPLOYMENT TAX	100	1,658	1,296	1,949	1,949	1,506
20-550-510.06 HEALTH INSURANCE	91,300	88,805	85,062	55,673	85,062	85,455
20-550-510.07 LIFE INSURANCE	0	1,423	1,238	916	1,238	1,238
20-550-510.08 WORKER'S COMPENSATION	8,102	9,258	7,408	3,587	7,408	7,556
20-550-510.10 DRUG TESTING	422	195	260	320	450	260
20-550-510.11 AIRCARE EMERGENT COVERAGE	358	0	0	0	0	0
20-550-510.13 CERTIFICATION PAY	0	1,400	2,400	600	600	2,400
20-550-510.14 OVERTIME	12,148	14,652	13,750	17,148	17,771	13,750
20-550-510.16 VACATION BUY BACK	0	0	525	602	602	525
TOTAL PERSONNEL COSTS	468,679	493,574	400,125	316,170	352,396	415,315
<u>SUPPLIES/OPERATIONS/UTIL</u>						
20-550-520.01 OFFICE SUPPLIES	2,842	1,895	3,000	1,792	3,000	3,000
20-550-520.02 POSTAGE	3,682	3,950	4,025	3,157	4,025	4,025
20-550-520.03 MEMBERSHIP FEES	3,003	2,822	3,000	2,903	3,000	3,000
20-550-520.04 TRAVEL, TRAINING & MEETIN	1,964	1,043	2,500	0	2,500	2,500
20-550-520.06 BUILDING MATS	496	455	480	470	480	480
20-550-520.07 UTILITIES - TELEPHONE	4,984	6,289	6,000	4,894	6,000	6,000
20-550-520.08 UTILITIES - ELECTRIC	63,442	73,873	69,920	51,184	63,500	63,500
20-550-520.09 UTILITIES - GAS	203	191	220	381	400	220
20-550-520.10 JANITORIAL SUPPLIES	1,378	1,658	1,650	1,951	2,000	2,000
20-550-520.15 FUEL & LUBRICANTS	17,555	15,371	17,600	10,581	11,600	18,480
20-550-520.19 LEGAL NOTICES	0	2,185	1,656	1,777	1,656	1,656
20-550-520.22 UNIFORM RENTAL	12,293	13,373	13,500	9,368	13,500	13,500
20-550-520.23 BOOT PROGRAM (SAFETY)	989	1,760	1,505	403	1,505	1,505
20-550-520.25 CHEMICALS	24,381	33,310	28,000	18,256	28,000	28,000
20-550-520.26 SMALL TOOLS	6,337	5,670	5,701	3,325	5,701	5,701
20-550-520.30 SHOP MATERIALS	6,453	3,964	4,300	2,240	4,300	4,300
20-550-520.31 LICENSES TESTING	0	426	450	946	946	450
20-550-520.32 SAMPLE TESTING	3,556	7,065	5,200	6,361	7,282	7,300
20-550-520.35 SAFETY EQUIPMENT	0	236	0	17	17	236
TOTAL SUPPLIES/OPERATIONS/UTIL	153,557	175,537	168,707	120,006	159,412	165,853
<u>INSURANCE</u>						
20-550-530.01 PUBLIC OFFICIAL LIABILITY	1,818	1,146	1,138	1,138	1,138	1,138
20-550-530.02 GENERAL LIABILITY	6,519	350	350	350	350	350
20-550-530.03 PROPERTY COVERAGE	6,698	8,267	8,267	8,267	8,267	8,267
20-550-530.04 PUBLIC EMPLOYEE COVERAGE	0	155	155	155	155	155
20-550-530.16 AUTO LIABILITY	1,921	940	984	984	984	984
20-550-530.17 MOBILE EQUIPMENT	5,077	1,941	1,941	1,941	1,941	1,941
20-550-530.19 AUTO PHYSICAL DAMAGE	0	1,080	1,080	1,080	1,080	1,080
TOTAL INSURANCE	22,034	13,880	13,915	13,915	13,915	13,915

CITY OF JOURDANTON  
ADOPTED BUDGET REPORT  
AS OF: SEPTEMBER 20TH 2021

20 -WATER FUND  
WATER

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<b>REPAIRS &amp; MAINTENANCE</b>						
20-550-540.01 BUILDING - MAINT.	6,214	6,464	3,000	986	3,000	3,000
20-550-540.02 EQUIPMENT MAINT.	11,124	6,800	11,500	9,261	11,500	11,500
20-550-540.03 VEHICLE MAINT.	6,585	9,277	7,150	9,009	9,000	9,000
20-550-540.05 FIRES	0	1,341	1,000	1,007	1,007	1,000
20-550-540.06 INSPECTIONS	0	14	0	24	24	0
20-550-540.17 WATER METER - MAINT.	94	2,556	2,800	975	2,800	2,800
20-550-540.18 WATER MAINS - MAINT.	44,896	90,623	60,000	41,288	60,000	60,000
20-550-540.19 WATER WELL - MAINT.	70,513	29,548	30,000	18,159	30,000	30,000
20-550-540.20 WATER STORAGE TANKS-MAINT	0	66,282	55,340	55,340	55,340	55,340
20-550-540.21 SCADA -MAINT.	0	4,625	4,625	4,963	4,963	4,625
20-550-540.24 FIRE HYDRANT MAINT-REPAIR	0	0	0	2,548	2,548	2,500
<b>TOTAL REPAIRS &amp; MAINTENANCE</b>	<b>139,426</b>	<b>217,529</b>	<b>175,415</b>	<b>143,560</b>	<b>180,182</b>	<b>179,765</b>
<b>CONTRACTUAL SERVICES</b>						
20-550-550.01 AUDIT FEES	5,667	6,009	8,258	8,167	8,258	8,258
20-550-550.04 ENGINEER FEES	13,055	2,010	25,000	17,281	25,000	25,000
20-550-550.08 IT - COMPUTER SOFTWARE	21,979	17,294	18,000	16,945	18,000	18,000
20-550-550.13 COPIER LEASE	569	1,186	1,300	787	1,300	1,300
20-550-550.19 CODIFICATION	1,092	0	1,528	0	1,528	1,528
20-550-550.20 SURVEYING FEES	2,275	0	0	0	0	0
20-550-550.21 EQUIPMENT RENTAL/LEASE	0	4,928	3,000	0	3,000	3,000
20-550-550.26 UTILITY RATE STUDY	0	14,320	0	0	0	0
20-550-550.60 CREDIT CARD PROCESSING FE	135,689	16,704	16,300	20,084	20,004	16,704
<b>TOTAL CONTRACTUAL SERVICES</b>	<b>180,326</b>	<b>62,452</b>	<b>73,386</b>	<b>63,264</b>	<b>77,090</b>	<b>73,790</b>
<b>MISCELLANEOUS</b>						
20-550-560.01 MISCELLANEOUS EXPENSE	16,571	420	600	67	67	100
20-550-560.08 PERMITS	4,372	4,497	4,500	4,672	4,672	4,500
20-550-560.30 GRANT MATCH - WATER	0	0	0	32,162	32,162	41,250
<b>TOTAL MISCELLANEOUS</b>	<b>20,943</b>	<b>4,917</b>	<b>5,100</b>	<b>36,901</b>	<b>36,901</b>	<b>45,850</b>
<b>CAPITAL OUTLAY</b>						
20-550-570.01 EQUIPMENT-LEASE PURCHASE	2,416	9,813	21,452	21,452	21,452	21,452
20-550-570.02 VEHICLES-LEASE PURCHASE	0	0	21,216	0	21,216	21,216
20-550-570.03 CAPITAL-EQUIPMENT	0	0	0	550	550	0
20-550-570.06 METERS	27,174	22,914	5,000	12,614	9,911	5,000
<b>TOTAL CAPITAL OUTLAY</b>	<b>29,590</b>	<b>32,727</b>	<b>47,668</b>	<b>34,616</b>	<b>53,129</b>	<b>47,668</b>
<b>TOTAL WATER</b>	<b>1,014,553</b>	<b>1,000,616</b>	<b>884,316</b>	<b>728,433</b>	<b>873,025</b>	<b>942,156</b>

20 -WATER FUND  
 DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>DEBT SERVICE</u>						
20-598-593.01 PRIOR DEBT SERVICE TRF OU	102,635	112,571	0	0	0	0
20-598-593.02 1982 SERIES BOND-PRINCIPA	0	0	17,500	17,500	17,500	0
20-598-593.03 2008 SERIES BOND-PRINCIPA	0	0	6,000	6,000	6,000	7,000
20-598-593.04 2012 SERIES BOND-PRINCIPA	0	0	49,000	49,000	49,000	51,000
20-598-593.05 2020A SERIES CO'S-PRINCIP	0	0	100,000	100,000	100,000	240,000
20-598-594.02 1982 SERIES BOND-INTEREST	0	0	875	875	875	0
20-598-594.03 2008 SERIES BOND-INTEREST	0	0	15,345	15,345	15,345	15,053
20-598-594.04 2012 SERIES BOND-INTEREST	0	0	74,489	74,484	74,484	73,115
20-598-594.05 2020A SERIES CO'S-INTERES	0	0	19,792	19,792	19,792	17,637
20-598-594.90 PAYING AGENT FEE	0	0	0	400	400	400
20-598-594.99 DEBT INTEREST ACCRUAL EXP	0	0	0	0	0	0
TOTAL DEBT SERVICE	102,635	112,571	283,001	283,396	283,396	404,205
<u>TRANSFERS OUT</u>						
20-598-596.10 TRF OUT- GENERAL FUND	0	0	111,846	55,923	111,846	0
TOTAL TRANSFERS OUT	0	0	111,846	55,923	111,846	0
TOTAL DEBT SERVICE/TRF OUT	102,635	112,571	394,847	339,319	395,242	404,205
TOTAL EXPENDITURES	1,117,188	1,113,186	1,279,163	1,067,752	1,268,267	1,346,361
REVENUE OVER/(UNDER) EXPENDITURES	( 156,745)	( 6,966,844)	0	( 134,793)	( 104,034)	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	<u>\$ 1,304,374</u>	<u>\$ 1,304,374</u>	<u>\$ 1,166,934</u>		
REVENUE & TRANSFERS IN TOTAL	<u>\$ 779,075</u>	<u>\$ 709,155</u>	<u>\$ 724,150</u>	\$ (54,925)	-7.050%
DEPARTMENT EXPENSES					
WATER DEPARTMENTAL	\$ 389,163	\$ 456,283	\$ 384,435	\$ (4,728)	
DEBT SERVICE	\$ 278,066	\$ 278,466	\$ 308,915	\$ 30,849	
TRANSFERS OUT	\$ 111,846	\$ 111,846	\$ -	\$ (111,846)	
TOTAL EXPENSES	<u>\$ 779,075</u>	<u>\$ 846,595</u>	<u>\$ 693,350</u>	\$ (85,725)	-11.003%
Income/(Loss)*	\$ -	\$ (137,440)	30,800		
ENDING UNRESTRICTED NET POSITION	<u>\$ 1,304,374</u>	<u>\$ 1,166,934</u>	<u>\$ 1,197,734</u>		

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



CITY OF JOURDANTON  
ADOPTED BUDGET REPORT  
AS OF: SEPTEMBER 20TH 2021

30 -SEWER FUND  
SEWER

DEPARTMENTAL EXPENDITURES	2018-2019		2019-2020		2020-2021		2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET	
<b>PERSONNEL COSTS</b>							
30-570-510.01 SALARIES	147,621	146,109	96,415	95,272	96,415	99,307	
30-570-510.02 RETIREMENT SYSTEM	22,069	( 11,108)	6,799	5,933	6,799	6,978	
30-570-510.03 FICA TAX	12,105	9,721	6,191	6,304	6,500	6,500	
30-570-510.04 MEDICARE TAX	0	2,425	1,565	1,474	1,565	1,648	
30-570-510.05 STATE UNEMPLOYMENT TAX	72	851	576	873	873	899	
30-570-510.06 HEALTH INSURANCE	32,930	34,297	31,898	22,777	31,989	18,990	
30-570-510.07 LIFE INSURANCE	0	520	464	348	464	464	
30-570-510.08 WORKER'S COMPENSATION	879	1,343	2,942	1,791	2,942	2,999	
30-570-510.10 DRUG TESTING	0	0	0	65	65	0	
30-570-510.11 AIRCARE EMERGENT COVERAGE	33	60	0	0	0	0	
30-570-510.13 CERTIFICATION PAY	0	1,200	1,200	1,200	1,200	1,200	
30-570-510.14 OVERTIME	11,259	10,477	10,300	9,877	10,300	10,300	
30-570-510.16 VACATION BUY BACK	0	0	0	0	0	0	
30-570-510.19 CAR ALLOWANCE	0	6,590	0	0	0	0	
<b>TOTAL PERSONNEL COSTS</b>	<b>226,968</b>	<b>202,487</b>	<b>158,350</b>	<b>145,914</b>	<b>159,112</b>	<b>149,285</b>	
<b>SUPPLIES/OPERATIONS/UTIL</b>							
30-570-520.01 OFFICE SUPPLIES	2,518	1,937	2,600	1,254	2,600	2,600	
30-570-520.02 POSTAGE	3,685	3,656	3,925	2,476	3,925	3,925	
30-570-520.03 MEMBERSHIP FEES	67	127	250	0	250	250	
30-570-520.04 TRAVEL, TRAINING & MEETIN	6,740	854	2,500	0	2,500	2,500	
30-570-520.06 BUILDING MATS	0	14	500	0	500	500	
30-570-520.07 UTILITIES - TELEPHONE	2,277	3,393	3,300	2,604	3,300	3,300	
30-570-520.08 UTILITIES - ELECTRIC	53,499	48,401	47,000	37,853	47,000	47,000	
30-570-520.15 FUEL & LUBRICANTS	4,120	2,538	4,000	2,146	4,000	4,200	
30-570-520.22 UNIFORM RENTAL	3,592	3,911	3,918	3,827	3,918	3,918	
30-570-520.23 BOOT PROGRAM (SAFETY)	323	485	430	125	125	430	
30-570-520.25 CHEMICALS	1,456	1,097	1,550	4,020	4,000	4,000	
30-570-520.26 SMALL TOOLS	0	771	875	963	1,100	875	
30-570-520.32 SAMPLE TESTING	7,369	6,436	6,500	9,082	9,082	6,500	
30-570-520.35 SAFETY EQUIPMENT	0	0	0	0	0	200	
<b>TOTAL SUPPLIES/OPERATIONS/UTIL</b>	<b>85,645</b>	<b>73,618</b>	<b>77,348</b>	<b>64,350</b>	<b>82,300</b>	<b>80,198</b>	
<b>INSURANCE</b>							
30-570-530.01 PUBLIC OFFICAL LIABILITY	0	1,138	1,138	1,138	1,138	1,138	
30-570-530.02 GENERAL LIABILITY	562	200	200	200	200	200	
30-570-530.03 PROPERTY COVERAGE	8,470	6,952	6,952	6,952	6,952	6,952	
30-570-530.04 PUBLIC EMPLOYEE COVERAGE	0	155	155	155	155	155	
30-570-530.15 AUTO LIABILITY	470	187	222	222	222	222	
30-570-530.17 MOBILE EQUIPMENT	775	316	563	563	563	563	
30-570-530.19 AUTO PHYSICAL DAMAGE	0	223	284	284	284	284	
<b>TOTAL INSURANCE</b>	<b>10,278</b>	<b>9,171</b>	<b>9,514</b>	<b>9,514</b>	<b>9,514</b>	<b>9,514</b>	

30 -SEWER FUND  
SEWER

DEPARTMENTAL EXPENDITURES	(----- 2020-2021 -----)					
	2018-2019 ACTUAL	2019-2020 ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	2021-2022 ADOPTED BUDGET
<b>REPAIRS &amp; MAINTENANCE</b>						
30-570-540.01 BUILDING - MAINT.	92	852	750	567	750	750
30-570-540.03 VEHICLE MAINT.	10,518	4,139	5,000	3,081	5,000	5,000
30-570-540.05 TIRES	0	0	0	0	0	0
30-570-540.06 INSPECTIONS	0	0	0	7	7	7
30-570-540.22 MINOR EQUIPMENT-MAINT.	0	909	1,000	1,961	1,965	2,000
30-570-540.23 HEAVY EQUIPMENT-MAINT.	0	435	4,000	8,887	8,887	6,000
30-570-540.24 LIFT STATION - MAINT.	19,931	6,414	5,000	2,719	5,000	5,000
30-570-540.25 SEWER MAIN - MAINT.	39,020	4,580	15,000	3,821	10,000	10,000
30-570-540.26 WWTP - MAINT.	28,742	17,763	25,000	39,399	37,650	25,000
TOTAL REPAIRS & MAINTENANCE	98,303	35,094	55,750	60,442	69,259	53,757
<b>CONTRACTUAL SERVICES</b>						
30-570-550.01 AUDIT EXPENSE	5,667	4,236	4,687	8,167	8,167	8,167
30-570-550.04 ENGINEERING FEES	19,134	17,493	35,000	4,268	35,000	35,000
30-570-550.08 IT - COMPUTER SOFTWARE	14,557	15,270	15,000	15,182	15,000	15,000
30-570-550.13 COPIER LEASE	569	1,476	2,000	787	2,000	2,000
30-570-550.19 CODIFICATION	1,092	0	1,528	0	1,528	1,528
30-570-550.20 SURVEYING FEES	1,225	0	0	0	0	0
30-570-550.21 EQUIPMENT RENTAL/ LEASE	0	0	0	0	0	0
30-570-550.22 PITNEY BOWES CONTRACT	857	870	1,042	688	1,042	1,042
30-570-550.23 UTILITY RATE STUDY	0	10,680	0	0	0	0
30-570-550.24 SLUDGE REMOVAL	0	3,948	4,616	2,248	4,616	4,616
TOTAL CONTRACTUAL SERVICES	43,099	53,973	63,873	31,339	67,353	67,353
<b>MISCELLANEOUS</b>						
30-570-560.01 MISCELLANEOUS EXPENSE	1,552	661	552	80	552	552
30-570-560.08 PERMITS	5,696	7,311	7,311	5,696	7,311	7,311
30-570-560.25 ADMINISTRATIVE CHARGES	0	0	0	0	0	0
30-570-560.30 GRANT MATCH - SEWER	15,000	15,000	0	0	0	0
TOTAL MISCELLANEOUS	22,248	22,972	7,863	5,777	7,863	7,863
<b>CAPITAL OUTLAY</b>						
30-570-570.01 EQUIPMENT-LEASE PURCHASE	1,130	0	16,465	16,465	16,465	16,465
30-570-570.20 SEWER LINE CONSTRUCTION	0	0	0	44,417	44,417	0
TOTAL CAPITAL OUTLAY	1,130	0	16,465	60,882	60,882	16,465
<b>TOTAL SEWER</b>	<b>487,672</b>	<b>397,315</b>	<b>389,163</b>	<b>378,218</b>	<b>456,283</b>	<b>384,435</b>

CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

30 -SEWER FUND  
 DEBT SERVICES

DEPARTMENTAL EXPENDITURES	2018-2019		2020-2021			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>DEBT SERVICE</u>						
30-598-593.01 PRIOR DEBT SERVICE TRF OU	156,417	126,802	0	0	0	0
30-598-593.02 1982 SERIES BOND - PRINCI	0	0	17,500	17,500	17,500	0
30-598-593.03 2011 SERIES CO'S - PRINCI	0	0	77,000	77,000	77,000	79,000
30-598-593.04 2020B SERIES CO'S - PRINC	0	0	40,000	40,000	40,000	90,000
30-598-594.02 1982 SERIES BOND - INTERE	0	0	875	875	875	0
30-598-594.03 2011 SERIES CO'S - INTERE	0	0	137,694	137,683	137,694	135,062
30-598-594.04 2020B SERIES CO'S - INTER	0	0	4,997	4,997	4,997	4,453
30-598-594.90 PAYING AGENT FEE	0	0	0	800	400	400
30-598-594.99 DEBT INTERSEST ACCRUAL EX	0	10,080	0	0	0	0
TOTAL DEBT SERVICE	156,417	136,882	278,066	278,855	278,466	308,915
<u>TRANSFERS OUT</u>						
30-598-596.10 TRANSFER OUT - GENERAL FU	0	0	111,846	55,923	111,846	0
TOTAL TRANSFERS OUT	0	0	111,846	55,923	111,846	0
TOTAL DEBT SERVICES	156,417	136,882	389,912	334,778	390,312	308,915
TOTAL EXPENDITURES	644,089	534,197	779,075	712,996	846,595	693,350
REVENUE OVER/(UNDER) EXPENDITURES	303,372	( 2,045,463)	0	( 63,578)	( 137,440)	30,800

## 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 transfers in from Hotel, Water and Sewer Fund for Debt Payments in prior years.*

	20/21 ADOPTED BUDGET	20/21 PROJECTED ENDING	21/22 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE	\$ 835	\$ 835	\$ 23,835		
TAX REVENUE TOTAL	\$ 502,361	\$ 516,565	\$ 680,456	\$ 178,095	35.45%
DEBT SERVICE	\$ 477,244	\$ 493,565	\$ 680,456		
TOTAL EXPENSES	\$ 477,244	\$ 493,565	\$ 680,456	\$ 203,212	42.58%
Income/(Loss)*	\$ 25,117	\$ 23,000	\$ -		
ENDING FUND BALANCE	\$ 25,952	\$ 23,835	\$ 23,835		

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



CITY OF JOURDANTON  
 ADOPTED BUDGET REPORT  
 AS OF: SEPTEMBER 20TH 2021

40 -DEBT SERVICE  
 DEBT SERVICE/TRF OUT

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	(----- 2020-2021 -----)			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>DEBT SERVICE</u>						
40-598-593.01 DEPT PRINCIPAL PAYMENTS	412,963	265,000	0	0	0	0
40-598-593.02 2006 SERIES CO'S - PRINIC	0	50,000	50,000	50,000	50,000	0
40-598-593.03 2012 SERIES CO'S - PRINCI	0	135,000	135,000	135,000	135,000	140,000
40-598-593.04 2019 SERIES CO'S - PRINIC	0	85,000	120,000	120,000	120,000	160,000
40-598-593.05 2021 SERIES CO'S - PRINCI	0	0	0	0	0	76,000
40-598-594.01 DEPT INTEREST PAYMENTS	200,652	55,272	0	0	0	0
40-598-594.02 2006 SERIES CO'S - INTERE	0	3,390	1,130	1,130	1,130	0
40-598-594.03 2012 SERIES CO'S - INTERE	0	65,300	62,600	62,600	62,600	59,850
40-598-594.04 2019 SERIES CO'S - INTERE	0	111,414	107,314	107,314	107,314	101,714
40-598-594.05 2021 SERIES CO'S - INTERE	0	0	0	17,121	17,121	29,200
40-598-594.99 PAYMENT PAYING AGENT FEES	1,200	1,600	1,200	400	400	1,200
TOTAL DEBT SERVICE	614,815	771,976	477,244	493,565	493,565	567,964
<u>TRANSFERS OUT</u>						
40-598-596.59 TRANSFERS OUT	0	0	0	0	0	112,492
TOTAL TRANSFERS OUT	0	0	0	0	0	112,492
TOTAL DEBT SERVICE/TRF OUT	614,815	771,976	477,244	493,565	493,565	680,456
TOTAL EXPENDITURES	614,815	771,976	477,244	493,565	493,565	680,456
REVENUE OVER/(UNDER) EXPENDITURES	( 411,874)	7,343	25,117	( 12,088)	23,000	0

## 66 - Hotel Occupancy Tax Fund

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

	20/21 ADOPTED BUDGET	20/21 PROJECTED ENDING	21/22 ADOPTED BUDGET	CHANGE	% CHANGE
BEGINNING FUND BALANCE	<u>\$ 118,481</u>	<u>\$ 118,481</u>	<u>\$ 52,932</u>		
REVENUE TOTAL	<u>\$ 275,101</u>	<u>\$ 275,101</u>	<u>\$ 348,232</u>	\$ 73,131	26.58%
DEPARTMENTAL EXPENDITURES	\$ 5,275	\$ 5,275	\$ 5,275		
DEBT SERVICE	\$ 335,375	\$ 335,375	\$ 330,975		
TOTAL EXPENSES	<u>\$ 340,650</u>	<u>\$ 340,650</u>	<u>\$ 336,250</u>	\$ (4,400)	-1.29%
Income/(Loss)*	\$ (65,549)	\$ (65,549)	\$ 11,982		
ENDING FUND BALANCE	<u>\$ 52,932</u>	<u>\$ 52,932</u>	<u>\$ 64,914</u>		

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



66 -HOTEL OCCUPANCY TAX FUND  
 HOTEL TAXES

DEPARTMENTAL EXPENDITURES	2018-2019 ACTUAL	2019-2020 ACTUAL	{----- 2020-2021 -----}			2021-2022 ADOPTED BUDGET
			CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	
<u>CONTRACTUAL SERVICES</u>						
66-510-550.18 COLLECTION AUDIT SERVICES	0	0	4,875	1,050	4,875	4,875
66-510-550.70 PAYING AGENT FEES	0	400	400	400	400	400
TOTAL CONTRACTUAL SERVICES	0	400	5,275	1,450	5,275	5,275
<u>MISCELLANEOUS</u>						
66-510-560.01 MISCELLANEOUS EXPENSE	11,266	0	0	0	0	0
66-510-560.60 FUNDING FOR EVENTS	0	0	0	0	0	0
TOTAL MISCELLANEOUS	11,266	0	0	0	0	0
<b>TOTAL HOTEL TAXES</b>	<b>11,266</b>	<b>400</b>	<b>5,275</b>	<b>1,450</b>	<b>5,275</b>	<b>5,275</b>

66 -HOTEL OCCUPANCY TAX FUND  
 DEBT SERVICE

DEPARTMENTAL EXPENDITURES	2018-2019	2019-2020	{----- 2020-2021 -----}			2021-2022
	ACTUAL	ACTUAL	CURRENT BUDGET	YEAR-TO-DATE ACTUAL	PROJECTED YEAR-TO-DATE	ADOPTED BUDGET
<u>DEBT SERVICE</u>						
66-598-593.01 PRIOR DEBT SERVICE TRF OU	0	334,925	0	0	0	0
66-598-593.02 2014 SERIES CO'S-PRINCIPA	0	0	220,000	220,000	220,000	220,000
66-598-594.02 2014 SERIES CO'S-INTEREST	0	0	115,375	115,375	115,375	110,975
TOTAL DEBT SERVICE	0	334,925	335,375	335,375	335,375	330,975
<u>TRANSFERS OUT</u>						
66-598-596.59 TRANSFER OUT	352,576	0	0	0	0	0
TOTAL TRANSFERS OUT	352,576	0	0	0	0	0
TOTAL DEBT SERVICE	352,576	334,925	335,375	335,375	335,375	330,975
TOTAL EXPENDITURES	363,842	335,325	340,650	336,825	340,650	336,250
REVENUE OVER/(UNDER) EXPENDITURES	46,717	( 132,884)	0	( 201,412)	( 65,549)	11,982

# CITY OF JOURDANTON

(Bank Statements not reconciled)

August 31, 2021

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Tex Pool- General Reserve Fund	\$	2,284,557
Tex Pool- Library- Mueller Estate Funds	\$	202,827
Tex Pool- 20206 C O Reserve	\$	16,858
Tex Pool- Water Well Service	\$	109,254
Grant Fund	\$	599
Section 125 Fund	\$	9,426
Sports Complex Repair Fund 2019	\$	1,018,416
Pool Construction Fund	\$	489,323
Series 2019- I & S Fund	\$	14,506
Project Fund 2019	\$	627,913
Revenue Reserve Bond	\$	155,295
Clearing Fund	\$	1,229,419

**Total Cash & Investments \***

6,158,393

**City of Jourdanton**

**Analysis of Tax Rate's for Tax Budget Year's FY 2020/21 vs. FY 2021/22 ( Tax Years 2020 vs. 2021)**

	FY' 19/20 Budget	FY' 20/21 Budget	FY' 20/21 Budget No-New	FY' 20/21 Budget Voter-Approval Rate	FY' 20/21 Budget De Minimis Rate	FY' 20/21 Budget
Assessment	At Current Rate	Revenue Rate	Effective Rate	Roll Back Rate	Proposed	
Total Taxable Assessed Value	\$ 211,338,982	\$ 237,454,882	\$ 237,454,882	\$ 237,454,882	\$ 237,454,882	\$ 237,454,882
Total Tax Rate (Per \$100)	0.710000	0.710000	0.661489	0.752830	0.938520	0.750000
Total M&O & I&S Tax Levy	\$ 1,500,507	\$ 1,685,930	\$ 1,570,738	\$ 1,787,632	\$ 2,228,562	\$ 1,780,912
Less Debt Service Portion (I&S ) Collection .286562	\$ (445,496)	\$ (564,440)	\$ (564,440)	\$ (564,440)	\$ (564,440)	\$ (680,455)
Tax Levy Available to General Fund (M&O) @ 100%	\$ 1,055,011	\$ 1,121,490	\$ 1,006,298	\$ 1,223,192	\$ 1,664,122	\$ 1,100,456
Revenue Difference for General Fund FY' 20/21 vs. FY' 21/22	\$	\$ 66,479	\$ (48,712)	\$ 168,181	\$ 609,111	\$ 45,446
Tax Rate Comparison FY '21 vs. FY '22	\$	\$ -	\$ (0.048511)	\$ 0.042830	\$ 0.228520	\$ 0.040000
	2020 Tax Year	2021 Tax Year	2021 Tax Year No-New	2021 Tax Year Voter-Approval Rate	2021 Tax Year De Minimis Rate	2021 Tax Year Proposed
Rate Effects on Average Taxable Homestead Value	\$ 105,922	\$ 123,337	\$ 123,337	\$ 123,337	\$ 123,337	\$ 123,337
Total Tax Rate (Per \$100)	0.710000	0.710000	0.661489	0.752830	0.938520	0.750000
Total M&O and I&S Tax Levy	\$ 752	\$ 876	\$ 816	\$ 929	\$ 1,158	\$ 925
Difference In City Tax Paid Budget FY '20 vs. '21 **	\$	\$ 124	\$ 64	\$ 176	\$ 405	\$ 173

\*\* Difference for individual tax payers may be more or less depending on the individuals appraised property values and if frozen.

# 2021 Tax Rate Calculation Worksheet

## CITY OF JOURDANTON

**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.	<b>2020 total taxable value.</b> Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). <sup>1</sup>	\$211,347,904
2.	<b>2020 tax ceilings.</b> Counties, Cities and Junior College Districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other units enter "0" if your taxing units adopted the tax ceiling provision in 2020 or prior year for homeowners age 65 or older or disabled, use this step. <sup>2</sup>	\$0
3.	<b>Preliminary 2020 adjusted taxable value.</b> Subtract line 2 from line 1.	\$211,347,904
4.	<b>2020 total adopted tax rate.</b>	\$0.710000/\$100
5.	<b>2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value.</b> A. Original 2020 ARB values: <span style="float: right;">\$0</span> B. 2020 values resulting from final court decisions: <span style="float: right;">-\$0</span> C. 2020 value loss. Subtract B from A. <sup>3</sup>	\$0
6.	<b>2020 taxable value subject to an appeal under Chapter 42, as of July 25.</b> A. 2020 ARB certified value: <span style="float: right;">\$0</span> B. 2020 disputed value: <span style="float: right;">-\$0</span> C. 2020 undisputed value. Subtract B from A. <sup>4</sup>	\$0
7.	<b>2020 Chapter 42 related adjusted values.</b> Add Line 5C and Line 6C.	\$0
8.	<b>2020 taxable value, adjusted for actual and potential court-ordered adjustments.</b> Add line 3 and line 7.	\$211,347,904

1 Tex. Tax Code § 26.012(14)

2 Tex. Tax Code § 26.012(14)

3 Tex. Tax Code § 26.012(13)

4 Tex. Tax Code § 26.012(13)



## 2021 Tax Rate Calculation Worksheet

### CITY OF JOURDANTON

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

9.	<b>2020 taxable value of property in territory the taxing unit deannexed after January 1, 2020.</b> Enter the 2020 value of property in deannexed territory. <sup>5</sup>	\$0
10.	<b>2020 taxable value lost because property first qualified for an exemption in 2021.</b> If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value. A. <b>Absolute exemptions.</b> Use 2020 market value: \$129,790 B. <b>Partial exemptions.</b> 2021 exemption amount or 2021 percentage exemption times 2020 value: + \$421,280 C. <b>Value loss.</b> Add A and B. <sup>6</sup>	\$551,070
11.	<b>2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021.</b> Use only those properties that first qualified in 2021; do not use properties that qualified in 2020. A. <b>2020 market value:</b> \$0 B. <b>2021 productivity or special appraised value:</b> -\$0 C. <b>Value loss.</b> Subtract B from A. <sup>7</sup>	\$0
12.	<b>Total adjustments for lost value.</b> Add lines 9, 10C and 11C.	\$551,070
13.	<b>2020 captured value of property in a TIF.</b> Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. <sup>8</sup> If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14.	<b>Adjusted 2020 taxable value.</b> Subtract line 12 and Line 13 from line 8.	\$210,796,834
15.	<b>Adjusted 2020 total levy.</b> Multiply line 4 by line 14 and divide by \$100.	\$1,496,657
16.	<b>Taxes refunded for years preceding tax year 2020.</b> Enter the amount of taxes refunded by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code § 25.25(b) and (c) corrections and Tax Code § 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. <sup>9</sup>	\$8,874
17.	<b>Adjusted 2020 levy with refunds and TIF adjustment.</b> Add Lines 15 and 16. <small>10</small>	\$1,505,531

5 Tex. Tax Code § 26.012(15)

6 Tex. Tax Code § 26.012(15)

7 Tex. Tax Code § 26.012(15)

8 Tex. Tax Code § 26.03(c)

9 Tex. Tax Code § 26.012(13)

10 Tex. Tax Code § 26.012(13)

## 2021 Tax Rate Calculation Worksheet CITY OF JOURDANTON

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

<b>18.</b>	<p><b>Total 2021 taxable value on the 2021 certified appraisal roll today.</b> This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in line 20). These homesteads includes homeowners age 65 or older or disabled.<sup>11</sup></p> <p><b>A. Certified values:</b> <span style="float: right;">\$224,207,284</span></p> <p><b>B. Counties:</b> Include railroad rolling stock values certified by the Comptroller's office: <span style="float: right;">+ \$0</span></p> <p><b>C. Pollution control and energy storage system exemption:</b> Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: <span style="float: right;">- \$0</span></p> <p><b>D. Tax increment financing:</b> Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in line 23 below.<sup>12</sup> <span style="float: right;">- \$0</span></p> <p><b>E. Total 2021 value.</b> Add A and B, then subtract C and D. <span style="float: right;">\$224,207,284</span></p>	
<b>19.</b>	<p><b>Total value of properties under protest or not included on certified appraisal roll.</b><sup>13</sup></p> <p><b>A. 2021 taxable value of properties under protest.</b> The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest.<sup>14</sup> <span style="float: right;">\$13,247,598</span></p> <p><b>B. 2021 value of properties not under protest or included on certified appraisal roll.</b> The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about but are not included 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.<sup>15</sup> <span style="float: right;">+ \$0</span></p>	

11 Tex. Tax Code § 26.12, 26.04(c-2)

12 Tex. Tax Code § 26.03(c)

13 Tex. Tax Code § 26.01(c) and (d)

14 Tex. Tax Code § 26.01(c)

15 Tex. Tax Code § 26.01(d)

## 2021 Tax Rate Calculation Worksheet

### CITY OF JOURDANTON

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

19. (cont.)	<b>C. Total value under protest or not certified.</b> Add A and B.	\$13,247,598
20.	<b>2021 tax ceilings.</b> Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter "0". If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. <sup>16</sup>	\$0
21.	<b>2021 total taxable value.</b> Add lines 18E and 19C. Subtract line 20. <sup>17</sup>	\$237,454,882
22.	<b>Total 2021 taxable value of properties in territory annexed after January 1, 2020.</b> Include both real and personal property. Enter the 2021 value of property in territory annexed. <sup>18</sup>	\$0
23.	<b>Total 2021 taxable value of new improvements and new personal property located in new improvements.</b> New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after January 1, 2020 and be located in a new improvement. New improvements <b>do</b> include property on which a tax abatement agreement has expired for 2021. <sup>19</sup>	\$9,857,790
24.	<b>Total adjustments to the 2021 taxable value.</b> Add lines 22 and 23.	\$9,857,790
25.	<b>Adjusted 2021 taxable value.</b> Subtract line 24 from line 21.	\$227,597,092
26.	<b>2021 NNR tax rate.</b> Divide line 17 by line 25 and multiply by \$100. <sup>20</sup>	\$0.661489/\$100
27.	<b>COUNTIES ONLY.</b> Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. <sup>21</sup>	\$/\$100

16 Tex. Tax Code § 26.012(6)(B)

17 Tex. Tax Code § 26.012(6)

18 Tex. Tax Code § 26.012(17)

19 Tex. Tax Code § 26.012(17)

20 Tex. Tax Code § 26.04(c)

21 Tex. Tax Code § 26.04(d)

## 2021 Tax Rate Calculation Worksheet CITY OF 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.	2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.472296/\$100
29.	2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter the amount in line 8 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$211,347,904
30.	Total 2020 M&O levy. Multiply line 28 by line 29 and divide by \$100.	\$998,187
31.	<p><b>Adjusted 2020 levy for calculating NNR M&amp;O taxes.</b></p> <p><b>A. M&amp;O taxes refunded for years preceding tax year 2020:</b> Enter the amount of M&amp;O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.</p> <p style="text-align: right;">+ \$6,410</p> <p><b>B. 2020 taxes in TIF:</b> Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.</p> <p style="text-align: right;">- \$0</p>	

## 2021 Tax Rate Calculation Worksheet CITY OF JOURDANTON

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

31. (cont.)	<p><b>C. 2020 transferred function.:</b> If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in E below. The taxing unit receiving the function will add this amount in E below. Other taxing units enter 0. <span style="float: right;">+/- \$0</span></p> <p><b>D. 2020 M&amp;O levy adjustments.:</b> Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function. <span style="float: right;">\$6,410</span></p> <p><b>E. Add line 30 to 31D.</b> <span style="float: right;">\$1,004,597</span></p>	
32.	<b>Adjusted 2021 taxable value.</b> Enter the amount in line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$227,597,092
33.	<b>2021 NNR M&amp;O rate. (unadjusted)</b> Divide line 31E by line 32 and multiply by \$100.	\$0.441392/\$100
34.	<p><b>Rate adjustment for state criminal justice mandate.<sup>23</sup></b></p> <p><b>A. 2021 state criminal justice mandate.</b> Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. <span style="float: right;">\$0</span></p> <p><b>B. 2020 criminal justice mandate.</b> Enter the amount spent by a county in the 12 months prior to the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose. Enter zero if this is the first time the mandate applies. <span style="float: right;">\$0</span></p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b> <span style="float: right;">\$0/\$100</span></p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b> <span style="float: right;">\$0/\$100</span></p>	\$0/\$100

22 [Reserved for expansion]

23 Tex. Tax Code § 26.044

## 2021 Tax Rate Calculation Worksheet CITY OF JOURDANTON

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

<b>35.</b>	<p><b>Rate adjustment for indigent health care expenditures.<sup>24</sup></b></p> <p><b>A. 2021 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 indigent health care expenditures.</b> Enter the amount paid by a taxing unit providing for the maintenance and operation cost of providing indigent health care for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state assistance received for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>36.</b>	<p><b>Rate adjustment for county indigent defense compensation.<sup>25</sup></b></p> <p><b>A. 2021 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2020 and ending on June 30, 2021, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 indigent defense compensation expenditures.</b> Enter the amount paid by a county to provide appointed counsel for indigent individuals for the period beginning on July 1, 2019 and ending on June 30, 2020, less any state grants received by the county for the same purpose.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.05 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>E. Enter the lessor of C and D. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	

24 Tex. Tax Code § 26.0442

25 Tex. Tax Code § 26.0442

## 2021 Tax Rate Calculation Worksheet CITY OF JOURDANTON

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

<b>37.</b>	<p><b>Rate adjustment for county hospital expenditures.<sup>26</sup></b></p> <p><b>A. 2021 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2020 and ending on June 30, 2021</p> <p style="text-align: right;">\$0</p> <p><b>B. 2020 eligible county hospital expenditures.</b> Enter the amount paid by the county or municipality to maintain and operate an eligible county hospital for the period beginning on July 1, 2019 and ending on June 30, 2020.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Multiply B by 0.08 and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>38.</b>	<p><b>Rate adjustment for defunding municipality.</b> This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information.</p> <p><b>A. Amount appropriated for public safety in 2020.</b> Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year.</p> <p style="text-align: right;">\$0</p> <p><b>B. Expenditures for public safety in 2020.</b> Enter the amount of money spent by the municipality for public safety during the preceding fiscal year.</p> <p style="text-align: right;">\$0</p> <p><b>C. Subtract B from A and divide by line 32 and multiply by \$100.</b></p> <p style="text-align: right;">\$0/\$100</p> <p><b>D. Enter the rate calculated in C. If not applicable, enter 0.</b></p> <p style="text-align: right;">\$0/\$100</p>	
<b>39.</b>	<p><b>Adjusted 2021 NNR M&amp;O rate.</b> Add lines 33, 34D, 35D, 36E, and 37E. Subtract line 38D.</p> <p style="text-align: right;">\$0.441392/\$100</p>	

26 Tex. Tax Code § 26.0443

## 2021 Tax Rate Calculation Worksheet CITY OF JOURDANTON

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

<b>40.</b>	<p><b>Adjustment for 2020 sales tax specifically to reduce property values.</b> Cities, counties and hospital districts that collected and spent additional sales tax on M&amp;O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero.</p> <p>A. Enter the amount of additional sales tax collected and spent on M&amp;O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. <span style="float: right;">\$269,272</span></p> <p>B. Divide line 40A by line 32 and multiply by \$100. <span style="float: right;">\$0.11831/\$100</span></p> <p>C. Add Line 40B to Line 39. <span style="float: right;">\$0.559702/\$100</span></p>	
<b>41.</b>	<p><b>2021 voter-approval M&amp;O rate.</b> Enter the rate as calculated by the appropriate scenario below.</p> <p><b>Special Taxing Unit.</b> If the taxing unit qualifies as a special taxing unit, multiply line 40C by 1.08.</p> <p><b>Other Taxing Unit.</b> If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035 <span style="float: right;">\$0.579291/\$100</span></p>	
<b>D41.</b>	<p><b>Disaster Line 41 (D41): 2021 voter-approval M&amp;O rate for taxing unit affected by disaster declaration.</b> If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <p>1) the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or</p> <p>2) the third tax year after the tax year in which the disaster occurred</p> <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.<sup>27</sup> If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41). <span style="float: right;">\$0/\$100</span></p>	

<sup>27</sup> Tex. Tax Code § 26.042(a)

## 2021 Tax Rate Calculation Worksheet

### CITY OF JOURDANTON

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

42.	<p><b>Total 2021 debt to be paid with property taxes and additional sales tax revenue.</b> Debt means the interest and principal that will be paid on debts that:</p> <p>(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&amp;O expenses.</p> <p>A: <b>Debt</b> also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.<sup>28</sup>  Enter debt amount. <span style="float: right;">\$899,739</span></p> <p>B: Subtract <b>unencumbered fund amount</b> used to reduce total debt. <span style="float: right;">-\$0</span></p> <p>C: Subtract <b>certified amount spent from sales tax to reduce debt</b> (enter zero if none). <span style="float: right;">-\$0</span></p> <p>D: Subtract <b>amount paid</b> from other resources. <span style="float: right;">-\$235,740</span></p> <p>E: <b>Adjusted debt.</b> Subtract B, C and D from A. <span style="float: right;">\$663,999</span></p>	\$663,999
43.	<b>Certified 2020 excess debt collections.</b> Enter the amount certified by the collector. <sup>29</sup>	\$28,861
44.	<b>Adjusted 2021 debt.</b> Subtract line 43 from line 42E.	\$635,138
45.	<p><b>2021 anticipated collection rate.</b></p> <p>A. Enter the 2021 anticipated collection rate certified by the collector.<sup>30</sup> <span style="float: right;">93.340000%</span></p> <p>B. Enter the 2020 actual collection rate. <span style="float: right;">94.750000%</span></p> <p>C. Enter the 2019 actual collection rate. <span style="float: right;">93.400000%</span></p> <p>D. Enter the 2018 actual collection rate. <span style="float: right;">93.340000%</span></p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.<sup>31</sup></p>	93.340000%

28 Tex. Tax Code § 26.012(7)

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

30 Tex. Tax Code § 26.04(b)

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

**2021 Tax Rate Calculation Worksheet**  
**CITY OF JOURDANTON**

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

46.	<b>2021 debt adjusted for collections.</b> Divide line 44 by line 45E.	\$680,456
47.	<b>2021 total taxable value.</b> Enter the amount on line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$237,454,882
48.	<b>2021 debt rate.</b> Divide line 46 by line 47 and multiply by \$100.	\$0.286562/\$100
49.	<b>2021 voter-approval tax rate.</b> Add lines 41 and 48.	\$0.865853/\$100
D49.	<b>Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration.</b> Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0/\$100
50.	<b>COUNTIES ONLY.</b> Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	\$/ \$100

## 2021 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.

51.	<b>Taxable Sales.</b> For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. <sup>32</sup> Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, skip this line.	\$0
52.	<p><b>Estimated sales tax revenue.</b> Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue.<sup>33</sup></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Multiply the amount on Line 51 by the sales tax rate (.01, .005, or .0025, as applicable) and multiply the result by .95.<sup>34</sup></p> <p style="text-align: center;">-OR-</p> <p><b>Taxing units that adopted the sales tax before November 2020.</b> Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.</p>	\$269,272
53.	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$237,454,882
54.	<b>Sales tax adjustment rate.</b> Divide line 52 by line 53 and multiply by \$100.	\$0.113399/\$100
55.	<b>2021 NNR tax rate, unadjusted for sales tax.</b> <sup>35</sup> Enter the rate from line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.661489/\$100
56.	<p><b>2021 NNR tax rate, adjusted for sales tax.</b></p> <p><b>Taxing units that adopted the sales tax in November 2020 or in May 2021.</b> Subtract line 54 from line 55. Skip to line 57 if you adopted the additional sales tax before November 2020.</p>	\$0.661489/\$100
57.	<b>2021 voter-approval tax rate, unadjusted for sales tax.</b> <sup>36</sup> Enter the rate from line 49, line D49 (disaster) or line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.865853/\$100
58.	<b>2021 voter-approval tax rate, adjusted for sales tax.</b> Subtract line 54 from line 57.	\$0.752454/\$100

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

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

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

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

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

## 2021 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.

59.	<b>Certified expenses from the Texas Commission on Environmental Quality (TCEQ).</b> Enter the amount certified in the determination letter from TCEQ. <sup>37</sup> The taxing unit shall provide its tax assessor-collector with a copy of the letter. <sup>38</sup>	\$0
60.	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$237,454,882
61.	<b>Additional rate for pollution control.</b> Divide line 59 by line 60 and multiply by 100.	\$0/\$100
62.	<b>2021 voter-approval tax rate, adjusted for pollution control.</b> Add line 61 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties) or line 58 (taxing units with the additional sales tax).	\$0.752454/\$100

37 Tex. Tax Code § 26.045(d)

38 Tex. Tax Code § 26.045(i)

## 2021 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.<sup>39</sup> In a year where a taxing unit adopts a rate by applying any portion of the unused increment rate, the unused increment rate for that year would be zero.

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

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

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

63.	<b>2020 unused increment rate.</b> Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero.	\$0.000376/\$100
64.	<b>2019 unused increment rate.</b> Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
65.	<b>2018 unused increment rate.</b> Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0/\$100
66.	<b>2021 unused increment rate.</b> Add lines 63, 64, and 65.	\$0.000376/\$100
67.	<b>2021 voter-approval tax rate, adjusted for unused increment rate.</b> Add line 66 to one of the following lines (as applicable): line 49, line D49 (disaster), line 50 (counties), line 58 (taxing units with the additional sales tax) or line 62 (taxing units with pollution control).	\$0.75283/\$100

39 Tex. Tax Code § 26.013(a)

40 Tex. Tax Code § 26.013(c)

41 Tex. Tax Code § 26.0501(a) and (c)

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

43 Tex. Tax Code § 26.063(a)(1)

## 2021 Tax Rate Calculation Worksheet

### CITY OF 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.<sup>44</sup>

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

<b>68.</b>	<b>Adjusted 2021 NNR M&amp;O tax rate.</b> Enter the rate from line 39 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.441392/\$100
<b>69.</b>	<b>2021 total taxable value.</b> Enter the amount from line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$237,454,882
<b>70.</b>	<b>Rate necessary to impose \$500,000 in taxes.</b> Divide \$500,000 by line 69 and multiply by \$100.	\$0.210566/\$100
<b>71.</b>	<b>2021 debt rate.</b> Enter the rate from line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.286562/\$100
<b>72.</b>	<b>De minimis rate.</b> Add lines 68,70, and 71.	\$0.93852/\$100

44 Tex. Tax Code § 26.012(8-a)

45 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 2021 NNR tax rate from: line 26, line 27 (counties), or line 56 (adjusted for sales tax).

Indicate the line number used: 56

\$0.661489/\$100

**Voter-approval tax rate.** As applicable, enter the 2021 voter-approval tax rate from: line 49, line D49 (disaster), line 50 (counties), line 58 (adjusted for sales tax), line 62 (adjusted for pollution control), line 67 (adjusted for unused increment), or line 80 (adjusted for emergency revenue).

Indicate the line number used: 67

\$0.75283/\$100

**De minimis rate.** If applicable, enter the 2021 de minimis rate from line 72.

\$0.93852/\$100

**Taxing Unit Representative Name and Signature**

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

**Print Here**

---

Printed Name of Taxing Unit Representative

**Sign Here**

---

Taxing Unit Representative

**Date**

---

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

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

Entity Name: CITY OF JOURDANTON

Date: 08/10/2021

1.2020 taxable value, adjusted for actual and potential court-ordered adjustments. Enter line 8 of the No-New-Revenue Tax Rate Worksheet.	\$211,347,904
2.2020 total tax rate. Enter line 4 of the No-New-Revenue Tax Rate Worksheet.	0.710000
3.Taxes refunded for years preceding tax year 2020. Enter line 16 of the No-New-Revenue Tax Rate Worksheet.	\$8,874
4.Last year's levy. Multiply Line 1 times Line 2 and divide by 100. To the result, add Line 3.	\$1,509,444
5.2021 total taxable value. Enter Line 21 of the No-New-Revenue Tax Rate Worksheet.	\$237,454,882
6.2021 no-new tax rate. Enter line 26 of the No-New-Revenue Tax Rate Worksheet or Line 56 of the Additional Sales Tax Rate Worksheet.	0.661489
7.2021 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.	\$1,570,738
8.Last year's total levy. Sum of line 4 for all funds.	<u>\$1,509,444</u>
9.2021 total taxes if a tax rate equal to the no-new-revenue tax rate is adopted. Sum of line 7 for all funds.	<u>\$1,570,738</u>
10.Tax Increase (Decrease). Subtract Line 8 from Line 9.	\$61,294

## CITY OF JOURDANTON

### Tax Rate Recap for 2021 Tax Rates

Description of Rate	Tax Rate Per \$100	Tax Levy This is calculated using the Total Adjusted Taxable Value (line 21) of the No-New-Revenue Tax Rate Worksheet	Additional Tax Levy Compared to last year's tax levy of 1,500,570	Additional Tax Levy Compared to no-new-revenue tax rate levy of 1,570,738
Last Year's Tax Rate	0.710000	\$1,685,930	\$185,360	\$115,192
No-New-Revenue Tax Rate	0.661489	\$1,570,738	\$70,168	\$0
Notice & Hearing Limit	0.661489	\$1,570,738	\$70,168	\$0
Voter-Approval Tax Rate	0.752830	\$1,787,632	\$287,061	\$216,894
Proposed Tax Rate	0.000000	\$0	\$-1,500,570	\$-1,570,738

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

0.00	0.661489	1,570,738	70,168	0
0.50	0.666489	1,582,611	82,041	11,873
1.00	0.671489	1,594,483	93,913	23,745
1.50	0.676489	1,606,356	105,786	35,618
2.00	0.681489	1,618,229	117,659	47,491
2.50	0.686489	1,630,102	129,532	59,364
3.00	0.691489	1,641,974	141,404	71,236
3.50	0.696489	1,653,847	153,277	83,109
4.00	0.701489	1,665,720	165,150	94,982
4.50	0.706489	1,677,593	177,023	106,855
5.00	0.711489	1,689,465	188,895	118,727
5.50	0.716489	1,701,338	200,768	130,600
6.00	0.721489	1,713,211	212,641	142,473
6.50	0.726489	1,725,084	224,513	154,346
7.00	0.731489	1,736,956	236,386	166,218
7.50	0.736489	1,748,829	248,259	178,091
8.00	0.741489	1,760,702	260,132	189,964
8.50	0.746489	1,772,575	272,004	201,837
9.00	0.751489	1,784,447	283,877	213,709
9.50	0.756489	1,796,320	295,750	225,582
10.00	0.761489	1,808,193	307,623	237,455
10.50	0.766489	1,820,066	319,495	249,328
11.00	0.771489	1,831,938	331,368	261,200
11.50	0.776489	1,843,811	343,241	273,073
12.00	0.781489	1,855,684	355,114	284,946
12.50	0.786489	1,867,557	366,986	296,819
13.00	0.791489	1,879,429	378,859	308,691
13.50	0.796489	1,891,302	390,732	320,564
14.00	0.801489	1,903,175	402,605	332,437
14.50	0.806489	1,915,048	414,477	344,310

**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.

## Notice About 2021 Tax Rates

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

**This year's no-new-revenue tax rate:** \$0.661489/\$100

**This year's voter-approval tax rate:** \$0.75283/\$100

To see the full calculations, please visit [atascosacounty.texas.gov](http://atascosacounty.texas.gov) for a copy of the Tax Rate Calculation Worksheet.

### Unencumbered Fund Balances:

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

Type of Fund	Balance
MAINTENANCE & OPERATION	\$2,742,203

### Current Year Debt Service:

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

Description of Debt	Principal or Contract Payment to be Paid from Property Taxes	Interest to be Paid from Property Taxes	Other Amounts to be Paid	Total Payment
REVENUE CO'S SERIES 2012	\$140,000	\$59,850	\$400	\$200,250
REVENUE CO'S SERIES 2019	\$160,000	\$101,714	\$400	\$262,114
REVENUE CO'S SERIES 2021	\$15,000	\$29,200	\$400	\$44,600
REVENUE CO'S SERIES 2021	\$61,000	\$0	\$400	\$61,400
REVENUE CO'S SERIES 2014	\$220,000	\$110,975	\$400	\$331,375
Total required for 2021 debt service				\$899,739
- Amount (if any) paid from funds listed in unencumbered funds				\$0
- Amount (if any) paid from other resources				\$235,740
- Excess collections last year				\$28,861
= Total to be paid from taxes in 2021				\$635,138
+ Amount added in anticipation that the taxing unit will collect only 93.340000% of its taxes in 2021				\$45,318
= Total Debt Levy				\$680,456

**Voter-Approval Tax Rate Adjustments****Eligible County Hospital Expenditures**

The CITY OF JOURDANTON spent \$0 from July 1, 2020 to June 30, 2021 on expenditures to maintain and operate an eligible county hospital. In the preceding year, the CITY OF JOURDANTON spent \$0 for county hospital expenditures. For the current tax year, the amount of increase above last year's expenditures is \$0. This increased the voter-approval tax rate by \$0.000000/\$100 to recoup the increased expenditures.

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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

Position: Atascosa County Tax Assessor-Collector

Date prepared: July 28, 2021



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


July 23, 2021

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 \$273,930,178 and a Net Taxable Value of \$224,207,284 for the City of Jourdanton.

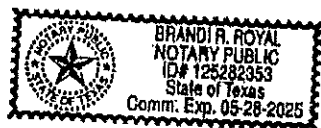
Uncertified Total Market Value awaiting ARB consideration: \$17,896,751

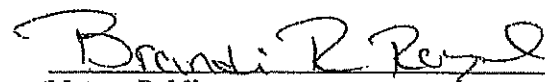
I estimate a 10% value loss due to ARB hearings on the uncertified value.

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, RPA, RTA, CTA, CCA  
Chief Appraiser

Subscribed and sworn to before me the 23<sup>rd</sup> day of July, 2021.



  
Notary Public

5-28-2025  
Date Commission Expires



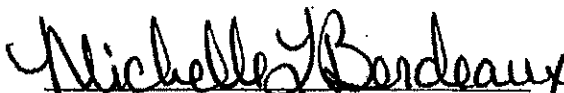
Atascosa Central Appraisal District  
624 N. Main St  
PO Box 600  
Pleasanton, TX 78064

July 23, 2021

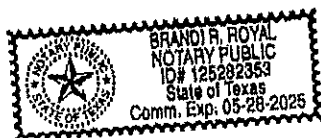
I, Michelle L. Berdeaux, Chief Appraiser for the Atascosa Central Appraisal District, per Section 26.01(c) of the Texas Property Tax Code, have attached a listing of accounts under ARB for the City of Jourdanton.

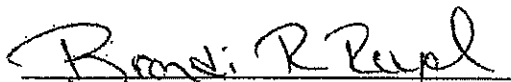
I estimate a 10% reduction in value as the result of pending Appraisal Review Board Hearings.

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

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

Subscribed and sworn to before me the 23<sup>rd</sup> day of July, 2021.



  
Notary Public

5-28-2025  
Date Commission Expires

**2021 CERTIFIED TOTALS**

Property Count: 2,486

CJO - CITY OF JOURDANTON  
ARB Approved Totals

7/23/2021 3:16:52PM

Land		Value		
Homesite:		28,824,129		
Non Homesite:		30,317,020		
Ag Market:		1,954,920		
Timber Market:		0	Total Land	(+) 61,096,069
Improvement		Value		
Homesite:		102,682,152		
Non Homesite:		76,442,307	Total Improvements	(+) 179,124,459
Non Real		Count	Value	
Personal Property:	266		33,709,650	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 33,709,650
			Market Value	= 273,930,178
Ag		Non Exempt	Exempt	
Total Productivity Market:	1,954,920		0	
Ag Use:	29,800		0	Productivity Loss (-) 1,925,120
Timber Use:	0		0	Appraised Value = 272,005,058
Productivity Loss:	1,925,120		0	
			Homestead Cap	(-) 4,287,950
			Assessed Value	= 267,717,108
			Total Exemptions Amount (Breakdown on Next Page)	(-) 43,509,824
			Net Taxable	= 224,207,284 ✓

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,591,871.72 = 224,207,284 \* (0.710000 / 100)

Certified Estimate of Market Value: 273,930,178  
 Certified Estimate of Taxable Value: 224,207,284

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

**2021 CERTIFIED TOTALS**

Property Count: 2,488

CJO - CITY OF JOURDANTON  
ARB Approved Totals

7/23/2021

3:17:46PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	43	0	0	0
DV1	7	0	77,000	77,000
DV1S	1	0	5,000	5,000
DV2	5	0	43,500	43,500
DV3	8	0	74,000	74,000
DV3S	1	0	0	0
DV4	30	0	224,760	224,760
DV4S	4	0	24,000	24,000
DVHS	23	0	3,401,346	3,401,346
DVHSS	2	0	217,723	217,723
EX-XG	1	0	152,050	152,050
EX-XV	84	0	36,442,990	36,442,990
EX366	23	0	5,130	5,130
FRSS	1	0	96,960	96,960
HS	724	0	0	0
OV65	268	2,575,375	0	2,575,375
OV65S	19	170,000	0	170,000
<b>Totals</b>		<b>2,746,375</b>	<b>40,764,449</b>	<b>43,509,824</b>

**2021 CERTIFIED TOTALS**

Property Count: 85

CJO - CITY OF JOURDANTON  
Under ARB Review Totals

7/23/2021 3:16:52PM

Land		Value		
Homesite:		822,230		
Non Homesite:		3,577,680		
Ag Market:		0		
Timber Market:		0	Total Land	(+) 4,399,910
Improvement		Value		
Homesite:		5,238,161	Total Improvements	(+) 13,496,841
Non Homesite:		8,258,680		
Non Real		Count	Value	
Personal Property:	0	0	Total Non Real	(+) 0
Mineral Property:	0	0	Market Value	= 17,896,751
Autos:	0	0		
Ag		Non-Exempt	Exempt	
Total Productivity Market:	0	0	Productivity Loss	(-) 0
Ag Use:	0	0	Appraised Value	= 17,896,751
Timber Use:	0	0	Homestead Cap	(-) 82,890
Productivity Loss:	0	0	Assessed Value	= 17,813,861
			Total Exemptions Amount (Breakdown on Next Page)	(-) 40,000
			Net Taxable	= 17,773,861

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
126,184.41 = 17,773,861 \* (0.710000 / 100)

Certified Estimate of Market Value:	13,319,939
Certified Estimate of Taxable Value:	13,247,598
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

ATASCOSA County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 85

CJO - CITY OF JOURDANTON  
Under ARB Review Totals

7/23/2021

3:17:48PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	1	0	0	0
HS	14	0	0	0
OV65	4	40,000	0	40,000
<b>Totals</b>		<b>40,000</b>	<b>0</b>	<b>40,000</b>

**2021 CERTIFIED TOTALS**  
**CJO - CITY OF JOURDANTON**  
 Grand Totals

Property Count: 2,571

7/23/2021 3:16:52PM

Land		Value		
Homestead:		29,646,359		
Non Homestead:		33,894,700		
Ag Market:		1,954,920		
Timber Market:		0	Total Land	(+) 65,495,979
Improvement		Value		
Homestead:		107,920,313		
Non Homestead:		84,700,987	Total Improvements	(+) 192,621,300
Non Real		Count	Value	
Personal Property:	256		33,709,650	
Mineral Property:	0		0	
Autos:	0		0	
			Total Non Real	(+) 33,709,650
			Market Value	= 291,826,929
Ag		Non.Exempt	Exempt	
Total Productivity Market:	1,954,920		0	
Ag Use:	29,800		0	Productivity Loss (-) 1,925,120
Timber Use:	0		0	Appraised Value = 289,901,809
Productivity Loss:	1,925,120		0	
			Homestead Cap	(-) 4,370,840
			Assessed Value	= 286,530,969
			Total Exemptions Amount (Breakdown on Next Page)	(-) 43,649,824
			Net Taxable	= 241,981,145

APPROXIMATE TOTAL LEVY = NET TAXABLE \* (TAX RATE / 100)  
 1,718,066.13 = 241,981,145 \* (0.710000 / 100)

Certified Estimate of Market Value:	287,250,117
Certified Estimate of Taxable Value:	237,454,882
Tax Increment Finance Value:	0
Tax Increment Finance Levy:	0.00

**2021 CERTIFIED TOTALS**

Property Count: 2,571

CJO - CITY OF JOURDANTON  
Grand Totals

7/23/2021

3:17:46PM

**Exemption Breakdown**

Exemption	Count	Local	State	Total
DP	44	0	0	0
DV1	7	0	77,000	77,000
DV1S	1	0	5,000	5,000
DV2	5	0	43,500	43,500
DV3	8	0	74,000	74,000
DV3S	1	0	0	0
DV4	30	0	224,750	224,750
DV4S	4	0	24,000	24,000
DVHS	23	0	3,401,346	3,401,346
DVHSS	2	0	217,723	217,723
EX-XG	1	0	152,050	152,050
EX-XV	84	0	36,442,990	36,442,990
EX366	23	0	5,130	5,130
FRSS	1	0	98,860	98,860
HS	738	0	0	0
OV65	272	2,615,375	0	2,615,375
OV65S	18	170,000	0	170,000
<b>Totals</b>		<b>2,785,375</b>	<b>40,764,449</b>	<b>43,549,824</b>

**2021 CERTIFIED TOTALS**

Property Count: 2,486

CJO - CITY OF JOURDANTON  
ARB Approved Totals

7/23/2021 3:17:46PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,448	764.3121	\$1,469,270	\$133,906,265	\$123,058,043
B	MULTIFAMILY RESIDENCE	18	13.5985	\$0	\$7,560,761	\$7,560,761
C1	VACANT LOTS AND LAND TRACTS	291	149.0585	\$0	\$6,516,049	\$5,492,049
D1	QUALIFIED OPEN-SPACE LAND	43	232.6328	\$0	\$1,954,920	\$29,800
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$61,890	\$61,890
E	RURAL LAND, NON QUALIFIED OPE	28	62.5685	\$0	\$2,884,400	\$2,811,747
F1	COMMERCIAL REAL PROPERTY	190	224.2586	\$803,660	\$47,011,133	\$47,002,269
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$181,480	\$181,480
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,820,130	\$5,820,130
J4	TELEPHONE COMPANY (INCLUDI	7		\$0	\$560,000	\$560,000
J5	RAILROAD	2	8.1831	\$0	\$35,210	\$35,210
J7	CABLE TELEVISION COMPANY	2		\$0	\$111,370	\$111,370
J8	OTHER TYPE OF UTILITY	3		\$0	\$181,460	\$181,460
L1	COMMERCIAL PERSONAL PROPE	197		\$0	\$14,281,730	\$14,281,730
L2	INDUSTRIAL AND MANUFACTURIN	21		\$7,136,010	\$12,562,770	\$12,562,770
M1	TANGIBLE OTHER PERSONAL, MOB	141		\$301,900	\$4,176,970	\$3,933,095
O	RESIDENTIAL INVENTORY	32	9.9722	\$0	\$518,400	\$518,400
S	SPECIAL INVENTORY TAX	1		\$0	\$25,080	\$25,080
X	TOTALLY EXEMPT PROPERTY	108	254.9880	\$109,260	\$36,600,170	\$0
<b>Totals</b>			<b>1,709.6723</b>	<b>\$9,820,090</b>	<b>\$273,930,178</b>	<b>\$224,207,284</b>

ATASCOSA County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 85

CJO - CITY OF JOURDANTON  
Under ARB Review Totals

7/23/2021 3:17:46PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	36	21.4209	\$421,240	\$3,463,390	\$3,340,500
C1	VACANT LOTS AND LAND TRACTS	18	23.6948	\$0	\$507,840	\$507,840
F1	COMMERCIAL REAL PROPERTY	32	38.3403	\$0	\$13,859,781	\$13,859,781
M1	TANGIBLE OTHER PERSONAL, MOB	1		\$0	\$55,740	\$55,740
<b>Totals</b>			<b>83.4560</b>	<b>\$421,240</b>	<b>\$17,886,751</b>	<b>\$17,773,861</b>

**2021 CERTIFIED TOTALS**

Property Count: 2,571

CJO - CITY OF JOURDANTON  
Grand Totals

7/23/2021 3:17:46PM

**State Category Breakdown**

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A	SINGLE FAMILY RESIDENCE	1,484	775.7330	\$1,890,510	\$137,369,645	\$126,399,543
B	MULTIFAMILY RESIDENCE	18	13.5985	\$0	\$7,560,761	\$7,560,761
C1	VACANT LOTS AND LAND TRACTS	307	172.7533	\$0	\$6,023,889	\$5,999,889
D1	QUALIFIED OPEN-SPACE LAND	43	232.6328	\$0	\$1,954,920	\$29,800
D2	IMPROVEMENTS ON QUALIFIED OP	2		\$0	\$61,890	\$61,890
E	RURAL LAND, NON QUALIFIED OPE	28	62.5685	\$0	\$2,884,400	\$2,811,747
F1	COMMERCIAL REAL PROPERTY	222	262.5989	\$803,660	\$60,870,914	\$60,862,060
J2	GAS DISTRIBUTION SYSTEM	1		\$0	\$181,480	\$181,480
J3	ELECTRIC COMPANY (INCLUDING C	1		\$0	\$5,820,130	\$5,820,130
J4	TELEPHONE COMPANY (INCLUDI	7		\$0	\$680,000	\$560,000
J5	RAILROAD	2	8.1831	\$0	\$35,210	\$35,210
J7	CABLE TELEVISION COMPANY	2		\$0	\$111,370	\$111,370
J8	OTHER TYPE OF UTILITY	3		\$0	\$161,460	\$161,460
L1	COMMERCIAL PERSONAL PROPE	197		\$0	\$14,281,730	\$14,281,730
L2	INDUSTRIAL AND MANUFACTURIN	21		\$7,136,010	\$12,562,770	\$12,562,770
M1	TANGIBLE OTHER PERSONAL, MOB	142		\$301,900	\$4,242,710	\$3,998,835
O	RESIDENTIAL INVENTORY	32	9.9722	\$0	\$518,400	\$518,400
S	SPECIAL INVENTORY TAX	1		\$0	\$25,080	\$25,080
X	TOTALLY EXEMPT PROPERTY	108	254.9880	\$109,250	\$38,600,170	\$0
	<b>Totals</b>		<b>1,783.0283</b>	<b>\$10,241,330</b>	<b>\$291,826,929</b>	<b>\$241,981,146</b>

## 2021 CERTIFIED TOTALS

Property Count: 2,486

CJO - CITY OF JOURDANTON  
ARB Approved Totals

7/23/2021 3:17:46PM

## CAD State Category Breakdown

State Code	Description	Count	Area	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	943	608.8802	\$1,438,410	\$114,975,769	\$105,808,891
A2	SINGLE FAMILY MH LINKED	263	58.4787	\$20,280	\$6,837,920	\$6,474,793
A3	AUXILIARY IMPROVEMENTS	127	21.4864	\$2,400	\$1,953,886	\$1,935,047
A4	SINGLE FAMILY MH ATTACHED TO L	204	67.6868	\$10,180	\$10,138,800	\$8,839,212
B1	APARTMENTS	3	4.1323	\$0	\$743,018	\$743,018
B2	DUPLEX,TRIPLEX,FOURPLEX,TOWN	15	9.4862	\$0	\$6,817,743	\$6,817,743
C1	RESIDENTIAL LOT	287	142.6317	\$0	\$5,417,019	\$5,393,019
C2	COMMERCIAL LOT	4	6.4268	\$0	\$99,030	\$99,030
D1	QUALIFIED AG LAND	43	232.6328	\$0	\$1,954,920	\$29,800
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$61,890	\$61,890
D4	NON-QUALIFIED LAND/ROADS	6	1.0000	\$0	\$500	\$500
E1	SINGLE FAMILY RES/FARM & RANCH	14	32.4730	\$0	\$2,209,060	\$2,148,407
E3	AUXILIARY IMPROVEMENTS NON-QU.	2		\$0	\$14,600	\$14,600
E5	RURAL LAND	7	28.0955	\$0	\$660,240	\$648,240
F1	COMMERCIAL REAL PROPERTY	190	224.2566	\$803,660	\$47,011,133	\$47,002,269
J2	GAS UTILITIES	1		\$0	\$181,480	\$181,480
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$5,820,130	\$5,820,130
J4	TELEPHONE CO (INCLUDING CO-OP)	7		\$0	\$560,000	\$560,000
J5	RAILROAD	2	8.1831	\$0	\$35,210	\$35,210
J7	CABLE TELEVISION	2		\$0	\$111,370	\$111,370
J8	OTHER UTILITY	3		\$0	\$181,460	\$161,460
L1	COMMERCIAL PERSONAL PROPER	197		\$0	\$14,281,730	\$14,281,730
L2	INDUSTRIAL PERSONAL PROPERTY	21		\$7,136,010	\$12,662,770	\$12,662,770
M3	MOBILE HOME ONLY	141		\$301,900	\$4,178,970	\$3,933,095
O1	RESIDENTIAL INVENTORY LOT	32	9.9722	\$0	\$518,400	\$518,400
S	SPECIAL INVENTORY TAX	1		\$0	\$25,080	\$25,080
X	TOTAL EXEMPT PROPERTY	108	254.9880	\$109,250	\$36,600,170	\$0
	<b>Totals</b>		<b>1,709.5723</b>	<b>\$9,820,090</b>	<b>\$273,930,178</b>	<b>\$224,207,284</b>

ATASCOSA County

### 2021 CERTIFIED TOTALS

As of Certification

Property Count: 85

CJO - CITY OF JOURDANTON  
Under ARB Review Totals

7/23/2021 3:17:48PM

#### CAD State Category Breakdown

State Code	Description	Count	Acres	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	22	15.5683	\$421,240	\$3,019,940	\$2,897,050
A2	SINGLE FAMILY MH LINKED	6	1.6944	\$0	\$126,040	\$126,040
A3	AUXILIARY IMPROVEMENTS	5	2.4849	\$0	\$114,840	\$114,840
A4	SINGLE FAMILY MH ATTACHED TO L	5	1.8633	\$0	\$202,570	\$202,570
C1	RESIDENTIAL LOT	16	23.8948	\$0	\$507,840	\$507,840
F1	COMMERCIAL REAL PROPERTY	32	38.3403	\$0	\$13,859,781	\$13,859,781
M3	MOBILE HOME ONLY	1		\$0	\$65,740	\$65,740
<b>Totals</b>			<b>83.4580</b>	<b>\$421,240</b>	<b>\$17,898,751</b>	<b>\$17,773,861</b>

**2021 CERTIFIED TOTALS**

Property Count: 2,571

CJO - CITY OF JOURDANTON

Grand Totals

7/23/2021 3:17:46PM

**CAD State Category Breakdown**

State Code	Description	Count	Area	New Value	Market Value	Taxable Value
A1	SINGLE FAMILY RES	965	622.2285	\$1,857,650	\$117,995,709	\$108,706,041
A2	SINGLE FAMILY MH LINKED	269	60.1731	\$20,280	\$6,963,960	\$6,600,833
A3	AUXILIARY IMPROVEMENTS	132	23.9813	\$2,400	\$2,068,606	\$2,049,887
A4	SINGLE FAMILY MH ATTACHED TO L	209	69.3501	\$10,180	\$10,341,470	\$9,041,782
B1	APARTMENTS	3	4.1323	\$0	\$743,018	\$743,018
B2	DUPLEX, TRIPLEX, FOURPLEX, TOWN	15	9.4862	\$0	\$6,817,743	\$6,817,743
C1	RESIDENTIAL LOT	303	166.3265	\$0	\$5,924,859	\$5,900,859
C2	COMMERCIAL LOT	4	6.4268	\$0	\$99,030	\$99,030
D1	QUALIFIED AG LAND	43	232.6328	\$0	\$1,954,920	\$29,800
D2	IMPROVEMENTS ON QUALIFIED AG L	2		\$0	\$61,890	\$61,890
D4	NON-QUALIFIED LAND/ROADS	6	1.0000	\$0	\$500	\$500
E1	SINGLE FAMILY RES/FARM & RANCH	14	32.4730	\$0	\$2,209,080	\$2,148,407
E3	AUXILIARY IMPROVEMENTS NON-QU	2		\$0	\$14,600	\$14,600
E5	RURAL LAND	7	29.0955	\$0	\$660,240	\$648,240
F1	COMMERCIAL REAL PROPERTY	222	262.5989	\$803,660	\$60,870,914	\$60,862,050
J2	GAS UTILITIES	1		\$0	\$181,480	\$181,480
J3	ELECTRIC CO (INCLUDING CO-OP)	1		\$0	\$5,820,130	\$5,820,130
J4	TELEPHONE CO (INCLUDING CO-OP)	7		\$0	\$560,000	\$560,000
J6	RAILROAD	2	5.1831	\$0	\$35,210	\$35,210
J7	CABLE TELEVISION	2		\$0	\$111,370	\$111,370
J8	OTHER UTILITY	3		\$0	\$181,460	\$161,460
L1	COMMERCIAL PERSONAL PROPER	197		\$0	\$14,281,730	\$14,281,730
L2	INDUSTRIAL PERSONAL PROPERTY	21		\$7,136,010	\$12,562,770	\$12,562,770
M3	MOBILE HOME ONLY	142		\$301,900	\$4,242,710	\$3,998,835
O1	RESIDENTIAL INVENTORY LOT	32	9.9722	\$0	\$518,400	\$518,400
S	SPECIAL INVENTORY TAX	1		\$0	\$25,080	\$25,080
X	TOTAL EXEMPT PROPERTY	108	254.9680	\$109,250	\$36,600,170	\$0
<b>Totals</b>			<b>1,793.0283</b>	<b>\$10,241,330</b>	<b>\$291,826,929</b>	<b>\$241,961,145</b>

ATASCOSA County

**2021 CERTIFIED TOTALS**

As of Certification

Property Count: 2,571

CJO - CITY OF JOURDANTON  
Effective Rate Assumption

7/23/2021 3:17:46PM

**New Value**

TOTAL NEW VALUE MARKET: \$10,241,330  
TOTAL NEW VALUE TAXABLE: \$9,857,790

**New Exemptions**

Exemption	Description	Count	2020 Market Value	Exemption Amount
EX-XV	Other Exemptions (including public property, r	2		\$114,670
EX366	HB366 Exempt	10		\$15,120
<b>ABSOLUTE EXEMPTIONS VALUE LOSS</b>				<b>\$129,790</b>

Exemption	Description	Count	Exemption Amount	
DP	Disability	2	\$0	
DV1	Disabled Veterans 10% - 29%	1	\$6,000	
DV4	Disabled Veterans 70% - 100%	1	\$12,000	
DVHS	Disabled Veteran Homestead	1	\$294,280	
HS	Homestead	24	\$0	
OV65	Over 65	11	\$110,000	
<b>PARTIAL EXEMPTIONS VALUE LOSS</b>				<b>\$421,280</b>
<b>NEW EXEMPTIONS VALUE LOSS</b>				<b>\$551,070</b>

**Increased Exemptions**

Exemption	Description	Count	Increased Exemption Amount	
<b>INCREASED EXEMPTIONS VALUE LOSS</b>				
<b>TOTAL EXEMPTIONS VALUE LOSS</b>				<b>\$551,070</b>

**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
698	\$124,560	\$6,210	\$118,350
Category A Only			

Count of HS Residences	Average Market	Average HS Exemption	Average Taxable
690	\$123,337	\$6,257	\$117,080

ATASCOSA County

**2021 CERTIFIED TOTALS**  
CJO - CITY OF JOURDANTON  
Lower Value Used

As of Certification

Count of Protested Properties	Total Market Value	Total Value Used
85	\$17,896,761.00	\$13,247,698