



ANNUAL BUDGET 2021-2022

ANNUAL OPERATING BUDGET FOR FISCAL YEAR 2021-22

“This budget will raise more total property taxes than last year’s budget by \$69,260 or 2.53%, and of that amount, \$45,743 is tax revenue to be raised from new property added to the tax roll this year.”

City Council Record Vote

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

FOR: S. Dutschmann, A. Henderson, Sr., J. Hering, S. Adams, and P. Allison

AGAINST: None

PRESENT and not voting: None

ABSENT: R. Flores

Tax Rate			Adopted FY 2021
Property Tax Rate			0.578954
No New Revenue Tax Rate			0.574148
No New Revenue M&O Rate			0.391015
Voter-Approval Tax Rate			0.578954
Debt Rate			0.174254
COMPARISON OF PROPOSED TAX RATE AND CURRENT TAX RATE			
Tax Rate	Proposed FY 2021-22	Adopted FY 2020-21	Adopted FY 2019-20
M&O Rate	0.392331	0.404700	0.409456
Debt Tax Rate	0.154614	0.174254	0.191957

The total amount of municipal debt obligation secured by property taxes for the City of McGregor is \$9,135,000.

BUDGETED PERSONNEL

	FY 2015 Adopted	FY2016 Adopted	FY 2017 Adopted	FY 2018 Adopted	FY 2019 Adopted	FY 2020 Adopted	FY 2021 Adopted	FY 2022 Proposed
City Secretary/HR	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Administrative Assistant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Foreman	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Street Laborers	4.0	4.0	5.0	6.0	6.0	6.0	6.0	4.0 **
Fleet Maintenance	1.0	1.0	2.0	2.0	1.5	1.5	1.5	1.0
Police Chief	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Asst Police Chief	1.0	1.0	1.0	0.0	0.0	0.0	0.0	0.0
Lieutenant	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Sergeant	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Patrol	7.0	7.0	7.0	7.0	6.0	6.0	7.0	7.0
Dispatchers	5.0	5.0	5.0	5.0	5.0	5.0	5.0	5.0
Dispatch Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Animal Control	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parks Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Parks Laborers	3.0	3.0	4.0	4.0	4.0	4.0	4.0	6.0
City Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Assistant City Manager					0.5	0.5	0.5	0.5
Building Official	1.0	1.0	1.0	1.0	2.0	2.0	2.0	1.0
Code Enforcement Officer	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Cemetery Laborers	1.0	1.0	2.0	2.0	2.0	2.0	2.0	0.0
Court Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Finance Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Public Works Director	1.0	1.0	1.0	1.0	0.5	0.5	0.5	0.5
Assistanct Public Works Director					0.5	0.5	0.5	1.0
Production Supervisor	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Utility Maintenance Supervisor	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Water Tech	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0
Utility Maintenance Tech	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0
Wastewater Supervisor	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5
Wastewater Laborers	1.0	1.0	1.0	1.0	2.0	2.0	2.0	2.0
Water Clerk	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Customer Service Rep	1.0	1.0	0.8	1.0	1.0	1.0	1.0	1.0
MEDC Director	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Chamber Directorr	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Airport Manager	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Apartment Manager	1.0	1.0	0.3	0.0	0.0	0.0	0.0	0.0
Apartment Maintenance	1.0	1.0	0.8	0.0	0.0	0.0	0.0	0.0
	<u>53.0</u>	<u>53.0</u>	<u>55.8</u>	<u>55.0</u>	<u>58.0</u>	<u>58.0</u>	<u>59.0</u>	<u>56.0</u>

*Gave up one position to increase pay of remaining officers

**Gave up two positions to increase pay for Public Works employees

Salary/Wage Allocations:	City Manager		Asst City Manager		Finance Dir		Mechanic	
Utility Fund	60%	\$ 93,133	60%	\$ 79,871	50%	\$ 50,462	50%	\$ 21,424
General Fund	40%	62,089	40%	53,248	50%	50,462	50%	21,424
TOTAL		<u>\$155,222</u>		<u>\$133,119</u>		<u>\$100,924</u>		<u>\$ 42,848</u>

**City of McGregor, Texas
Fiscal Year 2022
Proposed Annual Budget**

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City of McGregor, Texas
City Officials

Elected Officials:

Mayor	Jimmy Hering	At-Large
Mayor Pro-Tem	Andrew Henderson, Sr	Ward 1
Council Member	Sherry Adams	At-Large
Council Member	Paul Allison	Ward 2
Council Member	Steven Dutschmann	Ward 3
Council Member	Renee Flores	Ward 4

Appointed Officials:

City Manager	Kevin P. Evans
Assistant City Manager	Vacant
Chief of Police	James W. Burson, Sr.
City Secretary	Angelia Sloan
Airport Manager	Barry Lightfoot
Finance Director	Carolyn Baker
Code Enforcement Director	Paul Estrada
Community Development Director	Vacant
MEDC Director	Andrew Smith
Exchange Event Center Director	Cassie Thomas
Interim Public Works Director	Chad Saylors



Vision

The City of McGregor is committed to providing excellent services to the citizens of McGregor, enhancing the quality of life, building and maintaining relationships and promoting a sense of community.

Mission

To provide unparalleled services and protection for the community with trust and integrity while promoting the highest quality of life in a wholesome small town atmosphere.

Values

Integrity
Commitment to quality services
Intuitive
Treating Citizens respectfully
Innovative

Strategic Areas of Emphasis

1. Public Safety: McGregor residents enjoy a safe community.
2. Infrastructure: McGregor is updating and revitalizing infrastructure to support the developing community.
3. Economic Development: McGregor is continuing to develop new growth creating an economically diverse community.
4. Service: McGregor strives to provide excellent public and customer services.
5. Quality of Life: McGregor is a wholesome, small town where residents enjoy diversity, parks, recreation, and educational opportunities.

City of McGregor, Texas
Budget Calendar
Fiscal Year 2022

<u>Date</u>	<u>Activity</u>
April 21	Distribute INCODE budget material to Directors.
May 3 - June 14	Review and revise revenue projections.
May 14	Payroll changes due.
May 28	Budget requests and decision package requests due.
June 1 - 28	Finance budget analysis.
June 28 – July 2	Present Preliminary budget for City Manager review.
July 6 – July 9	Directors present proposed budgets to City Manager.
July - 12	Council Budget Priorities/Workshop.
July 9 -16	Finance completes budget revisions and summaries.
July 16	City Manager's proposed budget filed with City Secretary.
July 26	Tax roll due from McLennan County Appraisal District
July 26 - 30	Budget revisions as needed.
July 27	Tax rates presented to City Council, posted to home page along with certain debt information.
July 29	Publication of notice of budget hearing.
August 05	Publication of notice of tax rate hearing and notice of tax rate public hearing on internet.
August 12	Public hearing on budget. Public hearing on tax rate. Action on budget.
August 16	Reading of ordinances to ratify property tax and adopt certified estimated rolls, budget and tax rate.
September	Budgets distributed to staff.

INTRODUCTION

A municipal budget is more than a book of numbers, charts and graphs. The budget is a tool for prioritization, communication, and allocation of resources that go toward the implementation of programs, projects and services. It is the duty of those fortunate enough to serve the citizens of McGregor to operate in a transparent, efficient, and ethical manner and the budget is a tool that allows us to do just that.

BUDGET DOCUMENT KEY ELEMENTS

The following is a summary of key elements included in the City of McGregor Fiscal Year 2022 budget, which begins October 1, 2021 and ends September 30, 2022. The City Council adopts the budget annually by ordinance.

Budgets are prepared for the full range of municipal services provided by the City: public safety, community services, utility services, a general aviation airport, general administrative and support services.

Annual operating budgets are adopted for the General Fund, Special Revenue Funds, Enterprise Funds, and Debt Service Fund.

BUDGET DOCUMENT STRUCTURE

This budget is presented in several sections:

- Introduction section includes the City's mission statement, strategic areas of emphasis and describes the budget process and policies.
- Budget Overview provides narrative and graphical summary presentations of all funds, including the General Fund, Enterprise Funds, Special Revenue Funds and the Debt Service Fund.
- Appendix includes supplementary material including the Tax Rate Ordinance and Budget Appropriation Ordinance. A glossary of Terms and Acronyms, Board Appointments, and community profile are also included in the Appendix.

The budget document is designed to give both decision makers and citizens a better view of the resources utilized in fulfilling the City's mission for the community as defined by the Council.

FINANCIAL STRUCTURE

The accounts of the City are organized on the basis of funds and account groups, each of which operate separately and independently of each other. The operations of each fund are accounted for with a separate set of self-balancing accounts that are comprised of assets, liabilities, fund equity, revenues, and expenditures or expenses. Following is a description of the various funds and account groups:

Governmental Fund Types

Governmental funds are used to account for general government operations and include the General Fund, Special Revenue Funds, Debt Service Fund, and Capital Project Funds.

- **General Fund:** The General Fund is the general operating fund and is used to account for all financial transactions not properly included in other funds. Resources are generated through property tax, sales tax, other general taxes, franchise fees, fines, licenses, and fees for services. This fund supports all general governmental purposes such as public safety, streets, facility maintenance, recreation, and administrative functions.
- **Special Revenue Funds:** These funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
- **Debt Service Fund:** Is utilized to account for the payment of interest and principal on all general obligation bonds and other long-term debt.
- **Capital Improvement Program Funds:** These funds are used to account for the expenditures of resources accumulated from the sale of debt instruments earmarked for such projects. These funds are allocated from

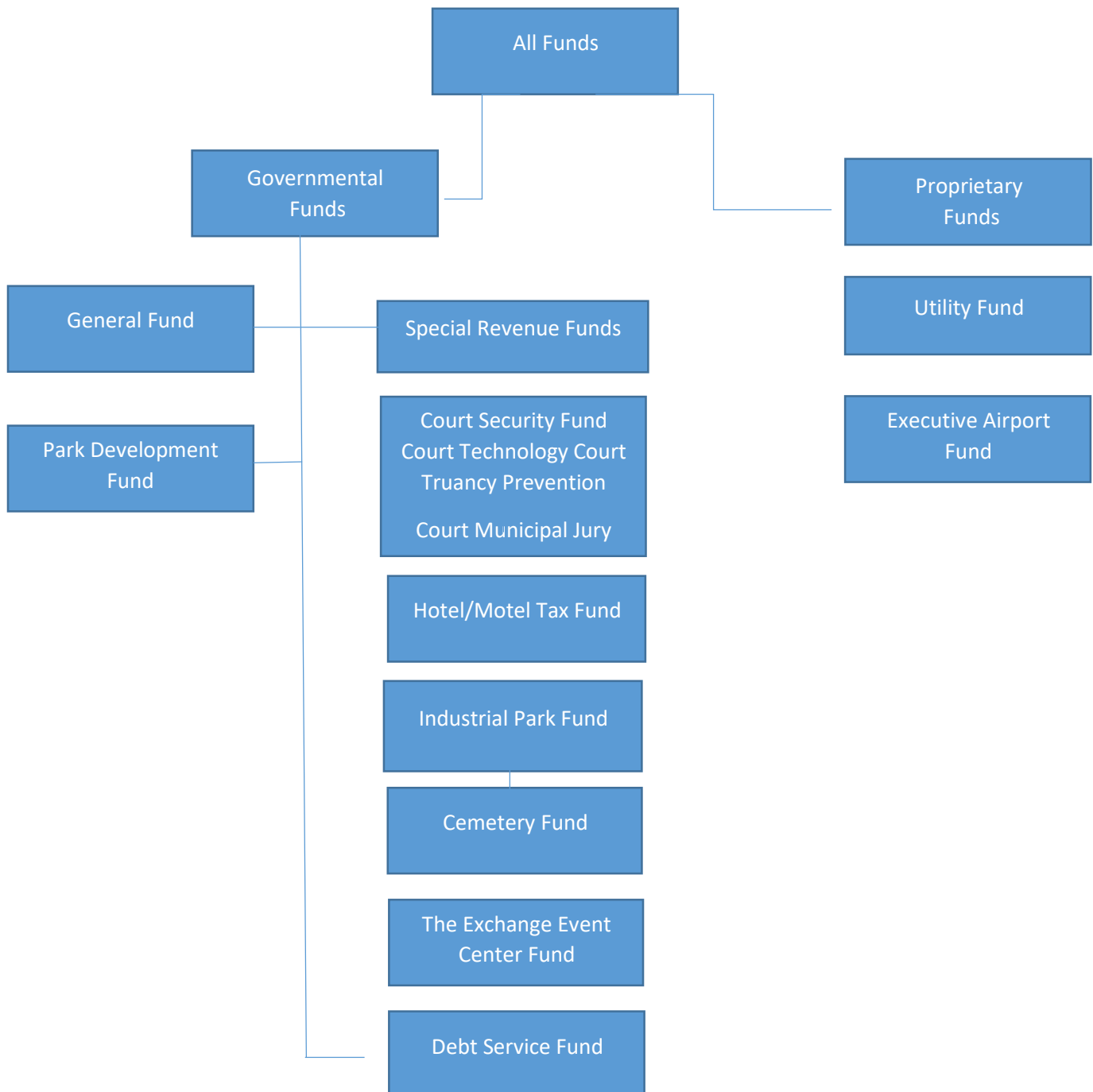
debt proceeds on a project length basis rather than a fiscal year basis. These funds are not included in the budget document and are not budgeted.

Proprietary Fund Types

Proprietary funds are used to account for the City's activities that are similar to commercial enterprise accounting.

- Enterprise Funds: These funds are used to account for services that are financed and operated in a manner similar to private business, where the intent of the governing body is that the cost of providing goods and services to the general public will be financed or recovered primarily through user charges or fees.

Fund Structure Fiscal Year 2022



BUDGET BASIS OF PRESENTATION

Governmental fund budgets are presented on a modified accrual basis; revenues are budgeted when they are measurable and available and expenditures are budgeted in the period in which the liability is incurred which is in accordance with Generally Accepted Accounting Principles (GAAP). The fund balance approach of Governmental Funds or working capital approach can be described as current assets minus current liabilities. The enterprise funds are budgeted using a flow of economic resources and use the accrual basis of accounting. These are same methods as used in the City of McGregor's Comprehensive Annual Financial Report (CAFR). Contrary to Generally Accepted Accounting Principles of recording depreciation in the income statements and recording effects of retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets, but does include capital expenses and debt principal retirement in the annual budget. Cash equivalents are presented as operating funds. The cash equivalent approach for the City is defined as:

$$\begin{aligned} &\text{Cash} + \text{Investments} + \text{Accounts Receivable} + \text{Prepaid} - \\ &\quad \text{Accounts Payable (Current Liabilities)} \end{aligned}$$

BALANCED BUDGET

The operating budget presented is a balanced budget in which combined projected resources (current revenues plus fund balances) equal or exceed estimated expenditures. When the current revenues for a particular fund are less than the current expenditures of that fund, the deficit is funded through fund balance. A summary of the effect of the FY 2022 budget upon the fund balances is presented in the Budget Overview section of this document. The change in operating funds can be found with the detail relating to each fund.

The City avoids budgetary procedures that balance the budget at the expense of future years' budgets, such as, postponing expenditures or accruing future years' revenues.

Budget monitoring and reporting occurs throughout the year. Departments typically begin budget preparation and development in March. Instructions and forms are distributed to the department directors to determine the allocation of their respective base budgets. The Finance Department coordinates the development of revenue projections for all City funds. Historical trends, economic factors, and departmental input all play a role in developing revenue projections.

After all budget requests have been submitted by the departments, the finance director reviews and compiles the information. This data is assembled and distributed to the City Manager for review in advance of any budget workshop session or the presentation of the Preliminary Proposed Budget.

The Council sets the property tax rate necessary to support the adopted expenditure budget. The process of adopting the property tax rate is dictated by the truth-in-taxation guidance issued by the Texas Legislature. The truth-in-taxation regulations govern the conduct of public hearings, publication of notices, and amounts by which tax rates may be increased without voter approval. The property tax rate is adopted in two components – one funds the maintenance and operations of the organization and the other funds the general obligation debt service requirements of the city. The property tax rate is adopted by ordinance of the City Council.

PRESENTATION OF ANNUAL REPORTING PERIODS

The budget document presents annual reporting periods for FY 2018 through FY 2020 actual revenues and expenditures, FY 2021 Budget, FY 2021 projected actual revenues and expenditures, and FY 2022 proposed budget.

FY 2022 FINANCIAL POLICIES

Section 5.2 of the City Charter states the City Manager is responsible for preparing and submitting an annual budget to the City Council for which he will be responsible for its administration after adoption. The adopted budget must include the outstanding debt obligations of the City; the financial resources to the credit of each fund; the funds received from all sources during the preceding year; the funds

available from all sources during the ensuing year; the estimated revenue available to cover the adopted budget; and the estimated tax rate required to cover the adopted budget (Texas Local Government Code Chapter 102).

At least one public hearing must be scheduled on the budget. The City Secretary must post the notice of the public hearing at City Hall, on the City's internet webpage, and publish the notice in a newspaper of general circulation at least seven days prior to the public hearing.

After the public hearing, the City Council may consider the budget ordinance for adoption with or without amendment after the required readings. The vote has to be a record vote and the adoption of the budget must occur prior to beginning the new fiscal year.

Expenditures are controlled at the fund level for all funds and may not exceed appropriations at that level. Budget transfers between departments within the same fund require approval of the City Manager. Since expenditures may not legally exceed budget appropriations, amendments to the budget are occasionally required. Budget amendments are processed when necessary to increase appropriations, or to allow for increased transfers between funds. At any time in the fiscal year the City Council may make emergency appropriations to meet unforeseen need for public expenditure in order to protect the public health, safety, or welfare.

At the end of each fiscal year, any unencumbered appropriation balances lapse or revert to the undesignated fund balance.

In compliance with the Space X contract, each budget year 15% of all lease and purchase revenue received from the Industrial Park will be transferred to the Industrial Park Fund (Fund 80). These monies will be utilized to cover building and infrastructure repairs, maintenance, and other improvement expenses as deemed necessary by the City Manager.

Following the adoption of a bond ordinance by the City Council and prior to the delivery of any such bonds issued, the City Finance Director and the City Manager will be delivered a copy of the final bond cash flows, including the final amortization schedule, attached to the corresponding bond ordinance adopted by the City Council. These will be submitted independently by the financial advisor and the

paying agent/registrar to the City Finance Director and the City Manager. The City Finance Director will provide written acknowledgment that the debt amortization schedules provided independently by the financial advisor and paying agent/registrar are matching prior to the delivery of any bonds.

CAPITALIZATION POLICY

The purpose of this policy is to ensure adequate and appropriate control of the City's assets and to establish guidelines for capitalization in accordance with Generally Accepted Accounting Principles (GAAP).

The City recognizes there are three basic methods of financing capital requirements. Funding from current revenues, funding from fund balance, or funding through the issuance of debt. Types of debt and more detailed guidelines for issuing debt are set forth in the Debt section.

The City of McGregor Purchasing Policy states "Purchases \$500 and above require a written purchase order and the approval of the Department Manager..." By definition, capital assets cost \$5,000 or more, so they must be purchased via a purchase order.

Capital assets (or "fixed assets") are defined as real or personal property used in the City's operations. They are not repair or supply items and are not acquired for the purpose of resale. Generally, items must be capitalized if they meet all of the following criteria:

- A. The expected useful life is three (3) years or more.
- B. The item belongs to one of the general classes of property that is considered capital assets as defined by general accounting terms. Below are the broad capital asset classes:
 - 1. Land
 - 2. Buildings and Improvements
 - 3. Equipment

4. Improvements other than Buildings
5. Infrastructure

DEBT POLICY

The City of McGregor issues debt to finance a major portion of its capital improvements. The proceeds of bonds and certificates of obligation provide funding for major street, drainage, sidewalk, traffic improvements, facility construction, and other major capital purchases that have an anticipated lifespan greater than the life of the associated debt. The City's ad valorem tax revenues are pledged to provide for the payment of principal and interest on general government debt.

Revenue bond proceeds are utilized to fund capital improvements of the City's enterprise activities. The Utility Fund currently has outstanding revenue bonds. The City establishes rates sufficient to generate the funding of the ongoing operations of the respective systems and provide net revenues sufficient to fund the principal and interest on the outstanding debt.

Debt financing, to include general obligation bonds, revenue bonds, certificates of obligations, lease/purchase agreements, bank notes, and other obligations permitted or incurred under Texas law, shall only be used to purchase capital assets that cannot be prudently acquired from either current revenues or fund balance. Debt will not be used to fund current operating expenditures.

The City's proposed ad valorem tax rate is \$0.558103 per \$100 valuation. Of the City's tax rate, \$0.154614 per \$100 valuation is currently designated for debt service.

Bond Ratings

The City of McGregor's current bond rating from Standard and Poor's is AA-.

**CITY OF MCGREGOR
BUDGET SUMMARY
FISCAL YEAR 9/30/22**

	GENERAL FUND	PARK DEV FUND	UTILITY FUND	AIRPORT FUND	CEMETERY FUND	EXCHANGE FUND	HOTEL/MOTEL FUND	COURT FUNDS	MEDC FUNDS	IND PARK FUND	DEBT SERVICE	TOTAL BUDGET
REVENUES	\$4,572,970	\$0	\$4,962,152	\$302,500	\$35,000	\$99,592	\$20,000	\$7,445	\$475,213	\$800	\$808,884	\$11,284,556
DEPARTMENTAL EXPENDITURES												
#10-500-NON DEPARTMENTAL	556,114											556,114
#10-520-CITY SECRETARY/HR	120,460											120,460
#10-521-FIRE	169,572											169,572
#10-522-STREET/DRAINAGE	919,484											919,484
#10-523-POLICE	1,591,344											1,591,344
#10-524-PARKS	428,441											428,441
#10-525-CITY COUNCIL	80,001											80,001
#10-526-CITY MANAGER	98,260											98,260
#10-527-COMMUNITY DEVELOPMENT	119,954											119,954
#10-528-MUNICIPAL COURT	104,304											104,304
#10-529-CODE ENFORCEMENT	135,604											135,604
#10-530 FLEET MAINTENANCE	137,206											137,206
#10-531 FINANCE	136,590											136,590
#25-510 ADMIN			1,127,951									1,127,951
#25-520 WATER PRODUCTION			1,934,794									1,934,794
#25-525 UTILITY MAINTENANCE			609,317									609,317
#25-530-WASTEWATER TREATMENT PLANT			411,842									411,842
#41-500-MEDC									328,750			328,750
#42/43-COURT FUNDS								2,620				2,620
#46-500-HOTEL/MOTEL							20,000					20,000
#48-500-THE EXCHANGE						142,182						142,182
#50-500-AIRPORT				260,525						131,972		131,972
#80-500-PARK IND FUND												
#90-500 CEMETERY					35,000							35,000
SUBTOTAL DEPARTMENTAL EXPENSES	4,597,336	0	4,083,905	260,525	35,000	142,182	20,000	2,620	328,750	131,972	0	9,602,289
OTHER DIRECT EXPENDITURES												
DEBT SERVICE-2018 CO			123,994									123,994
DEBT SERVICE-2017 CO			109,850								83,288	193,138
DEBT SERVICE-2014 CO			246,775									246,775
DEBT SERVICE-2013 CO			86,219									86,219
DEBT SERVICE-2016 CO											425,030	425,030
DEBT SERVICE-2003 CO											112,766	112,766
DEBT SERVICE-1995 FMHA			50,511									50,511
DEBT SERVICE-2018A CO											146,463	146,463
DEBT SERVICE-2021 CO			234,898									234,898
FIRE TRUCK				32,900							50,760	50,760
NOTE AT FNB											1,000	1,000
OTHER NON-DEPARTMENTAL			26,000									26,000
FRANCHISE TAXES												
TOTAL DIRECT EXPENDITURES	4,597,336	0	4,962,152	293,425	35,000	142,182	20,000	2,620	328,750	131,972	819,307	11,332,744
TRANSFERS IN	155,538	0				42,590				131,172		329,300
TRANSFERS (OUT)	(131,172)	(42,590)	0	(9,075)	0	0	0	0	(146,463)		0	(329,300)
NET REV (LOSSES)	\$0	(\$42,590)	(\$0)	\$0	\$0	\$0	\$0	\$4,825	\$0	\$0	(\$10,423)	(48,187)
BEGINNING WORKING CAPITAL	3,033,761	213,171	1,427,677	385,337	427,143	73,428	89,465	79,192	574,096	408,871	164,400	\$6,876,541
ESTIMATED WORKING CAPITAL, ENDING	3,033,761	170,581	1,427,677	385,337	427,143	73,428	89,465	84,017	574,096	408,871	153,977	6,828,354

Working capital = Current assets minus current liabilities
Estimated working capital, ending = Current assets minus current liabilities, plus net revenue

FY 2022 BUDGET SUMMARY

The following is a summary of the FY 2022 annual budget for the City of McGregor, Texas.

BUDGET REVENUES

The City of McGregor FY2022 revenues exclusive of transfers are proposed at \$11,284,556 for all funds except construction in progress.

The chart “Combined Revenue-All Funds” lists revenues by type. Revenue types include tax revenues, franchise fees, charges for services, permits and fees, service fees, administrative fees, land leases, recreation fees, fines, transfers, and investment/miscellaneous revenues.

Below is a brief summary of the FY 2022 revenue types:

- Tax revenues which include property tax, sales tax, and hotel occupancy tax, are estimated at \$4,506,882 or 36.2% of the City’s revenue base.
- Franchise taxes are assessed to utility companies, including telephone, cable, and gas. For FY 2022 franchise taxes are estimated at \$362,900 or 3.2% of total revenues.
- Licenses and Permits revenues and Administrative Fees are budgeted at \$90,000 or .8% of total revenues.
- Charges for Services primarily represent revenues received by the utilities. Primary sources of charges for services in the General Fund are recreation charges, and public safety charges. Total revenue to be generated for FY 2022 from all services is estimated at \$5,206,600 or 46.1% of total revenues.
- Fines, forfeits, and penalties total \$107,445 or 1% of total revenues for the City.

- Investment earnings and miscellaneous revenues, including proceeds from the sale of property, and donations are budgeted at \$173,026 or 1.5% of total revenues.
- Land leases total \$1,257,223 or 11.1% of total revenues.
- Transfers in are budgeted at \$1,138,957 or 10.1%.

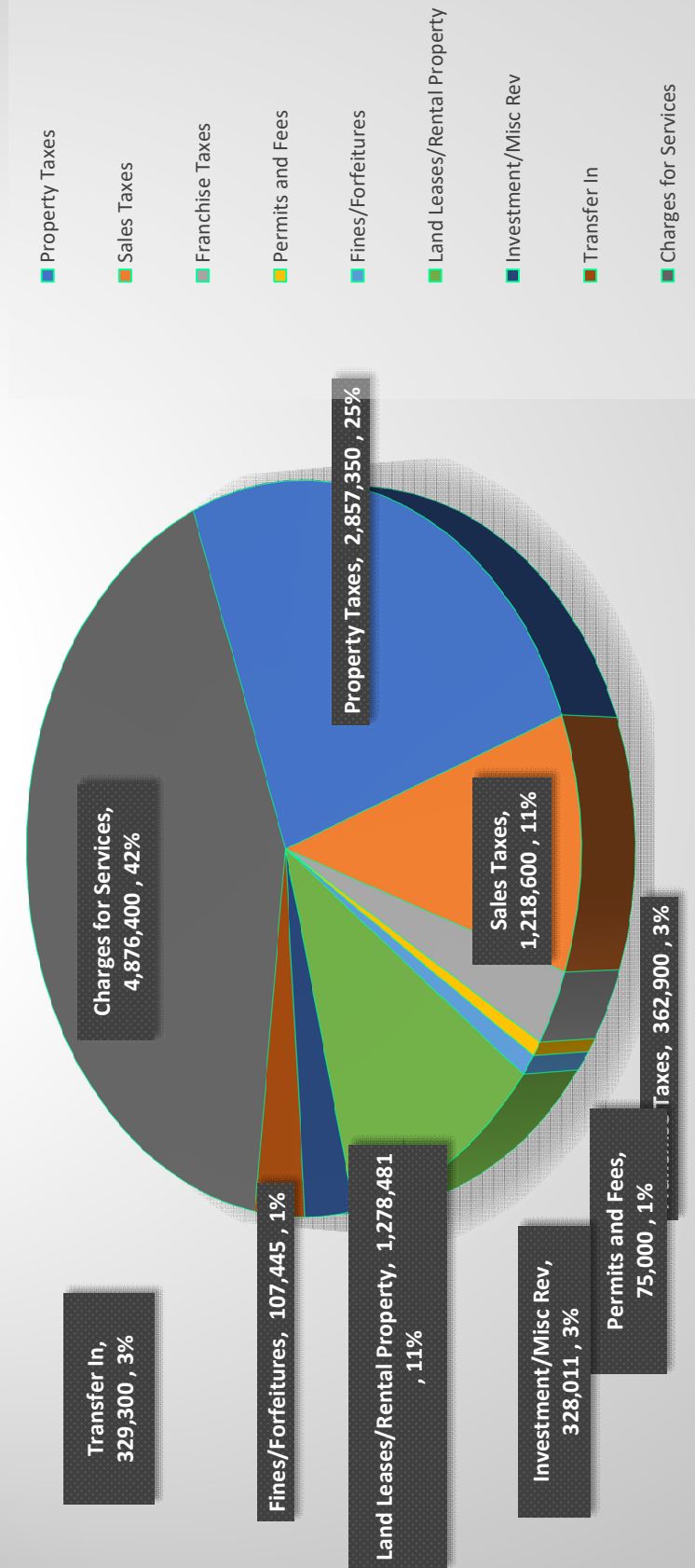
Revenue Assumptions:

Several assumptions were utilized in the projection of revenues for FY 2022. Those assumptions include:

- The budget was prepared with the property tax voter-approval rate of \$0.546945 per \$100 of assessed valuation. The estimated total tax levy for FY 2022 is \$2,803,430. The General Fund (M&O) tax rate is budgeted at \$0.3923310 per \$100 of assessed valuation and the debt service portion tax rate is \$0.154614 per \$100 of assessed valuation. The General Fund property tax levy is estimated at 99% of levy, or \$1,990,828 with an additional \$49,150 budgeted for penalty, interest and delinquent taxes. Debt Service property tax is estimated at \$792,494 with \$16,290 in delinquent taxes, penalty and interest. An adjustment for excess collections in prior years resulted in an additional \$10,423 budgeted from reserves to meet FY 2021-22 debt requirements.
- For the FY 2021-22 budget Sales Tax revenue was estimated with an 8% increase from prior year budget and a \$5,000 decrease from the FY 2020-21 projected revenue.

The following chart summarizes the City's revenues by type.

COMBINED REVENUE - ALL FUNDS



BUDGETED APPROPRIATION OF EXPENDITURES

The City of McGregor Fiscal Year 2022 budget appropriation of expenditures and transfers for all funds is \$11,662,044.

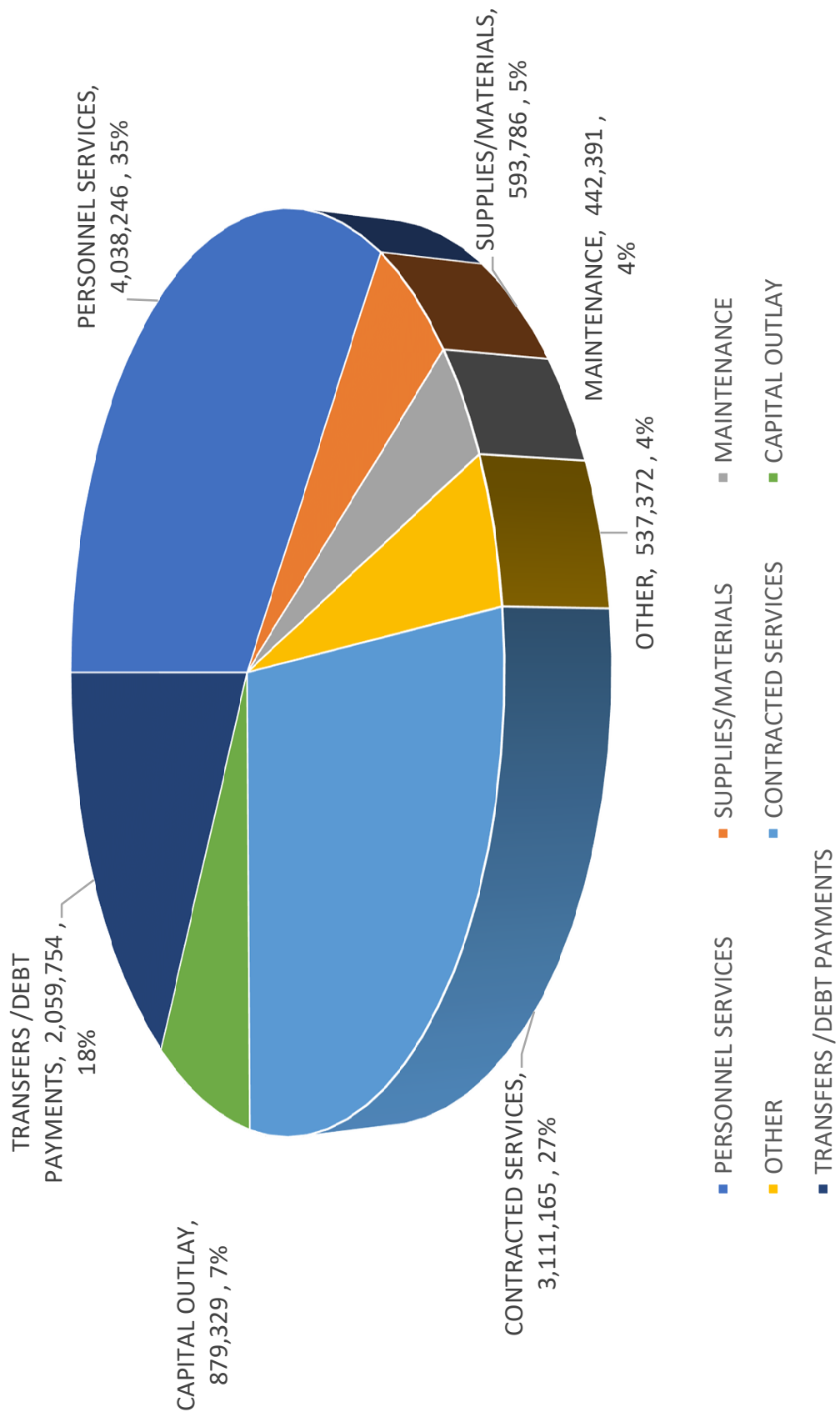
Uses of Appropriated Funds:

The Chart “Expenditures by Category-Combined Funds” lists appropriations by category. Category types include personnel services, supplies/materials, maintenance, contracted services, other charges, transfers/debt payments and capital outlay.

- General Fund proposed expenditures net of debt and transfers for fiscal year 2022 are \$4,597,336.
- Personnel costs for all funds for FY 2022 are proposed at \$4,038,246 or 34.6% of the total budget. The budget includes a cost of living increase and an increase in TMRS of 3% each on October 1, 2021.
- Supplies, and Other expenditures account for 9.7% of the total appropriations for FY 2022 or \$1,131,158. The emergency management service expenditures, printing and publications, travel and training are examples of accounts under these categories.
- Maintenance and Contracted Services expenses for FY 2022 are proposed at \$3,553,556 and account for 30.5% of budgeted expenses. These categories include equipment and vehicle maintenance expenses, street maintenance, utilities, professional and consulting fees.
- Transfers and Debt Service payments for all funds are budgeted at \$2,059,755 or 17.7% of the total proposed budget for FY 2022.
- Capital outlay for FY 2022 is requested at \$879,330 or 7.5% of budgeted expense. This category includes capital improvement projects to be funded through operating revenues. Funding for vehicles and equipment is also included in this category.

The following graph provides a summary of proposed outlays by category.

Expenditures By Category-Combined Funds



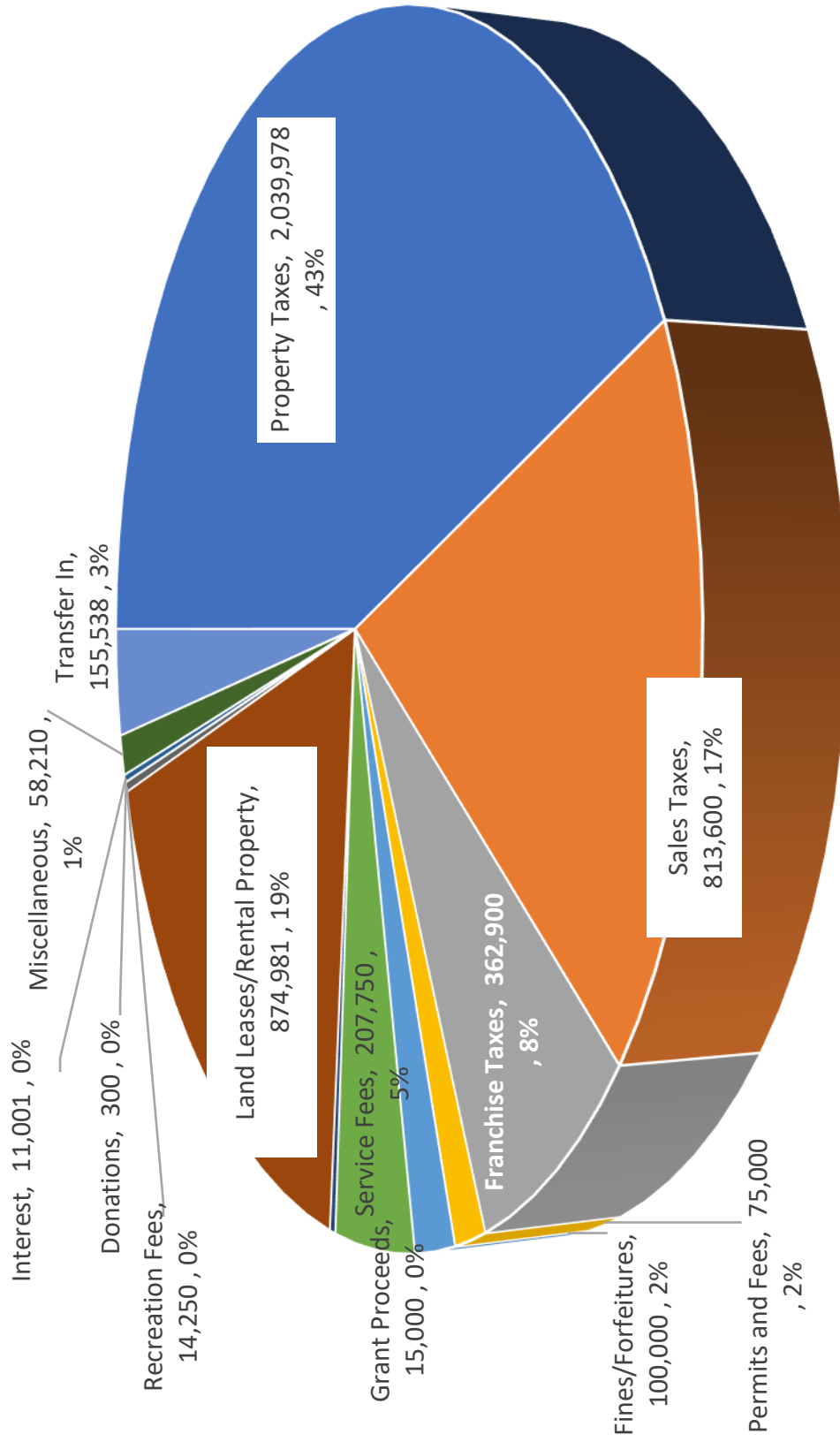
GENERAL FUND



**ANNUAL BUDGET SUMMARY
GENERAL FUND
FY 2021-22**

	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL YTD	BUDGET 2021-22
REVENUES				
PROPERTY TAXES	\$ 1,801,089	\$ 1,905,397	\$ 1,860,133	\$ 2,039,978
SALES/ USE FEES	814,149	756,400	513,088	813,600
FRANCHISE FEES	370,279	319,500	92,221	362,900
PERMIT FEES	73,791	75,050	53,011	75,000
FINES	117,803	100,000	80,910	100,000
SERVICE AND ADMIN FEES	138,517	103,600	121,340	208,250
LEASES/RENTALS	1,170,043	1,297,481	624,657	874,481
RECREATION FEES	260	13,000	615	14,250
DONATIONS	502	400	234	300
MISC FEES	100,161	82,330	87,960	58,210
SALE OF ASSETS	-	-	-	-
GRANT PROCEEDS	150,000	-	-	15,000
INTEREST INCOME	20,375	23,001	5,696	11,001
TOTAL REVENUES	4,756,968	4,676,159	3,439,864	4,572,970
EXPENDITURES				
NON-DEPARTMENTAL	489,188	514,227	357,107	556,114
OFFICE	104,160	116,790	61,268	120,460
FIRE DEPT	115,840	140,590	15,523	169,572
STREETS	612,299	801,330	315,268	919,484
POLICE	1,371,917	1,500,523	731,326	1,591,344
PARKS	264,067	338,530	122,373	428,441
CITY COUNCIL	75,422	153,627	27,157	80,001
CITY MANAGER	220,412	224,773	120,174	98,260
COMMUNITY DEVELOPMENT	171,174	127,151	66,025	119,954
MUNICIPAL COURT	95,444	97,108	51,777	104,304
CODE ENFORCEMENT	182,480	229,271	63,435	135,604
FLEET MAINTENANCE	150,792	162,726	84,775	137,206
FINANCE	229,843	230,753	112,718	136,590
TOTAL EXPENDITURES	4,083,038	4,637,400	2,128,926	4,597,336
EXCESS (DEFICIENCY) OF REVENUES	673,931	38,759	1,310,938	(24,366)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN-AIRPORT/MEDC	157,523	155,863	90,920	155,538
TRANSFERS OUT-IND PARK FUND	(176,449)	(194,622)	(96,030)	(131,172)
DEBT PROCEEDS	-	-	-	-
TOTAL OTHER FINANCING SOURCES	(18,926)	(38,759)	(5,109)	24,366
NET CHANGE IN FUND BALANCE	\$ 655,005	²⁰\$ 0	\$ 1,305,829	\$ 0

GENERAL FUND REVENUE BY SOURCE



CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

10 GENERAL FUND REVENUES

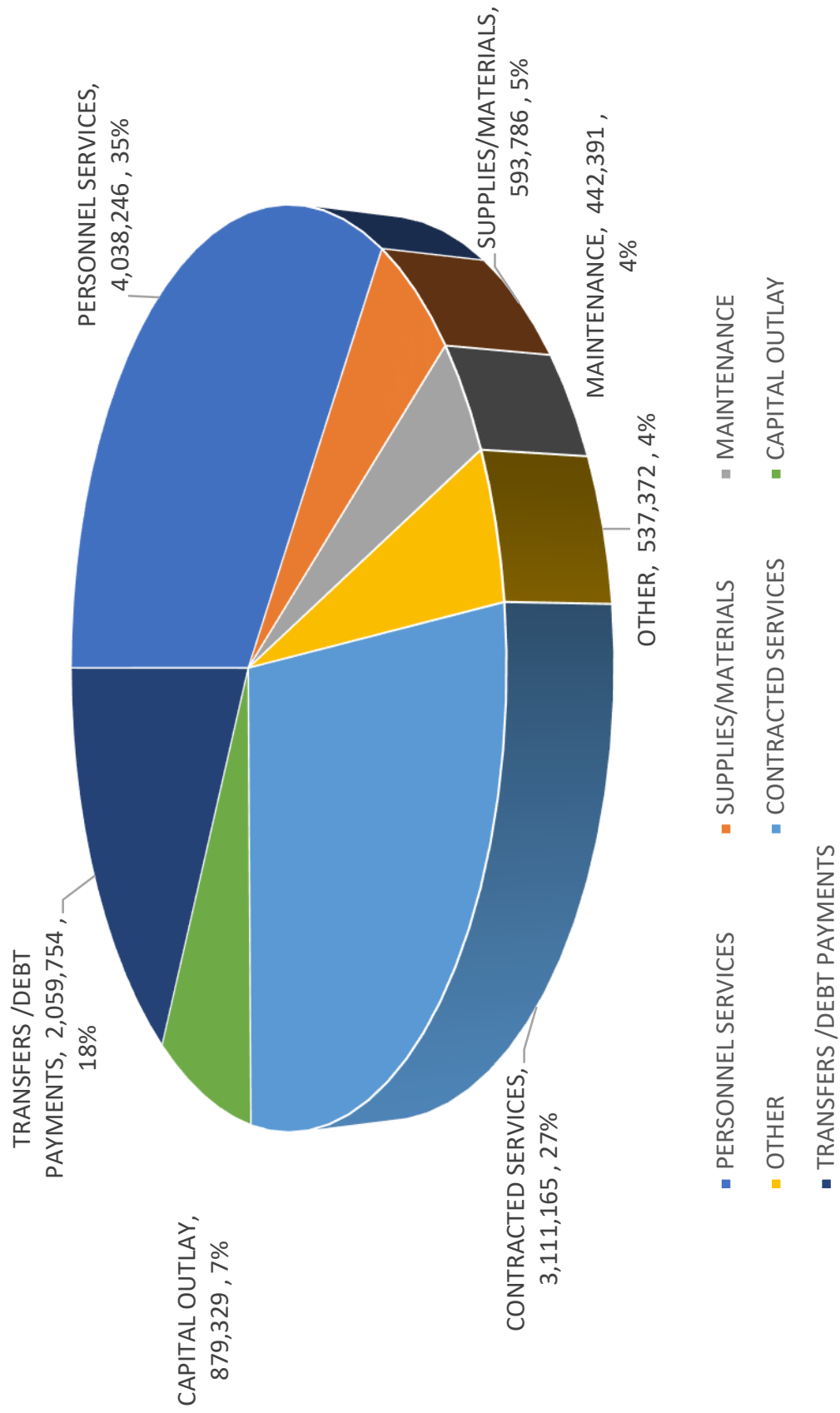
	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4008 RETURNED CHECK FEES	35	35			0	0	
4020 RECEIVED FOR REIMBURSEMENT	10,167	25,262	25,021	15,000	11,934	14,000	2,000
4025 OVER & SHORT	(10)	-	-		-		
4050 ADMINISTRATIVE FEE AIRPORT	7,469	7,332	7,660	7,700	4,492	7,700	9,075
4051 R/ARMS ADMIN. FEE	-	-		-			
4101 M & O DELINQUENT	19,622	35,951	28,370	24,000	19,838	37,000	37,150
4102 M & O CURRENT	1,481,299	1,594,129	1,747,387	1,869,897	1,827,250	1,869,897	1,990,828
4104 SALES TAX 1%	786,257	749,896	808,466	750,000	511,713	815,000	810,000
4105 MIXED BEVERAGE TAX	2,684	3,710	5,683	6,400	1,376	3,500	3,600
4106 M & O PENALTY & INTEREST	16,616	18,734	25,332	11,500	13,045	16,500	12,000
4110 PLATS/ZONING/PRELIM/FINAL	1,264	400	1,600	3,800	1,600	2,400	3,800
4116 BRUSH REMOVAL FEES	63,566	63,140	64,270	64,000	38,463	65,900	66,000
4119 SITE/CONSTRUC PLAN REVIEW	332	17,342	16,865	14,000	10,054	14,000	14,000
4200 SENIOR PROGRAM DONATION	263	245	402	400	234	300	300
4201 TIME WARNER CABLE FRAN TAX	38,480	29,395	52,048	41,500	11,116	41,500	41,000
4202 ATMOS GAS FRANCHISE TAX	47,508	50,541	43,185	44,000	42,902	42,902	42,900
4203 TELEPHONE FRANCHISE FEE	21,423	29,731	14,051	16,000	4,276	9,000	9,000
4204 ELECTRIC FRANCHISE FEE	210,639	232,046	224,789	168,000	13,174	230,000	230,000
4205 GARBAGE FRANCHISE/WC	35,052	37,186	36,206	50,000	20,753	38,000	40,000
4206 VOLUNTARY RELEASED ANIMALS			90	100	280	300	300
4208 IMPOUND FEES	1,020	850	340	-	-		-
4209 PICKUP/DISPOSE DEAD ANIMAL		85		-	-		
4210 ANIMAL CONTROL LICENSE FEE	110	76	25	-	10	10	10
4211 CONTRACTOR REGISTRATION	7,986	9,347	8,575	7,500	6,500	10,000	8,500
4212 CONSTRUCTION PERMITS	78,221	72,600	73,741	75,000	53,011	90,000	75,000
4213 GARAGE SALE FEES	1,100	930	860	1,000	250	440	500
4214 LOT CLEANING FEES	100	-			-	-	
4215 PEDDLERS LICENSE	-	428		50	-	-	
4216 REINSPECTION FEE	100	50	50	50	-	-	
4221 MISC.SALES/SURPLUS	14,180	2,894	11,362	5,000	6,710	7,500	5,000
4222 CURB & GUTTERS	3,412	4,026	1,324	-	11,642	11,642	5,000
4224 NOTARY FEES	314	310	312	300	226	320	300
4225 STREET REPAIR		400			2,914	3,014	-
4227 DISPATCHING FEE	5,500	5,500	4,100	4,100	7,446	19,646	19,500
4228 SALE OF SCRAP METAL - IND PARK	-			-	-		
4229 COPY FEES	82	99	36	50	15	40	50
4231 INSURANCE REFUNDS/DIVIDENDS	7,787	5,312	9,463	-	33,274	33,273	5,000
4232 COLLECTIONS/BAD DEBT	-			-		-	
4233 SALE OF LAND/ALLEY/ROW	78,591	9,026		-			-
4234 LIEN REIMBURSEMENT	13,790	432	2,478	3,000	14,319	14,319	2,000
4235 LAND LEASE - SPACE X	568,829	563,829	563,829	657,801	328,900	563,829	657,801
4236 LAND LEASE - 402	3,417	-		-	-	-	18,000
4237 LAND LEASE - INSITUFORM	39,180	36,180	36,180	36,180	23,450	36,180	36,180
4238 LAND LEASE -AG	119,392	122,156	123,784	123,500	67,033	123,500	132,500

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 GENERAL FUND REVENUES

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4240 LAND LEASE- (A100 BLDG)	450,000	412,500	416,250	450,000	187,500	187,500	
4242 SPACE X OTHER	-						
4243 LAND LEASE- X-RAY MARKERS	-						
4244 LAND LEASE- KNIFE RIVER		5,000	30,000	30,000	17,500	30,000	30,000
4300 FINES	150,469	126,556	117,803	100,000	80,910	92,000	100,000
4307 COLLECTION AGENT FEE	18,103	20,679	16,893	16,000	14,686	22,000	20,000
4311 FIRE INSPECTIONS			75		274	500	500
4500 SOFTBALL REVENUE	200	235	25	-	-	-	-
4502 POOL-SWIMMING LESSONS	900			900	-	-	900
4503 POOL REGULAR ADMISSION	7,059	7,904		7,500	-	7,500	7,500
4504 POOL VENDING MACHINE	2,706	2,476		2,700			2,700
4505 POOL PARTIES	420	3,225		1,200		2,100	2,100
4506 PARK RESERVATION FEE	710	635	180	500	410	750	750
4507 PARK DEPOSITS	410	275	55	200	205	300	300
4508 VOLLEYBALL REC FEES	-			-			
4509 PARK CONTRIBUTIONS	-		150	-		-	-
4510 MISCELLANEOUS FEES	2,426	1,805	25,194	2,000	27	150	150
4515 CEMETERY ADMINISTRATIVE FEE	1,750	3,600	2,950	2,300	950	2,000	2,300
4600 INT POOLED CASH/PARTIAL PAY	8,151	28,414	20,374	23,000	5,695	11,000	11,000
4601 EARNED INTEREST @ RFCU	1	1	1	1	0	1	1
4701 CAPITAL LEASE PROCEEDS	-						
4706 GRANT PROCEEDS			150,000	-	-	-	15,000
4804 FINGERPRINT PER CARD/PHOTOS	72	112	10	-	-	-	-
4805 ACC REPORT/CERTIFY CRIM LETTER	596	229	139	100	120	150	150
4806 DONATION			100	-	-	-	-
4810 POLICE TRAINING FUND	3,103	1,596	1,630	1,630	1,431	1,431	1,400
4811 SRO REIMBURSEMENT			1,130		30,926	42,000	43,000
4812 PD ESCORT/FUNERALS/MOVERS	43,966	62,249	42,879	34,000	15,525	40,000	55,000
4818 PROPERTY EVIDENCE SEIZURES	700	455	909	12,000	-	-	12,000
4820 TRANSFER FROM FD 20	3,103	-					
4830 TRANSFER FROM FUND 30	15,512	-					
4841 TRANSFER FROM EDC		148,430	149,863	148,163	86,428	148,163	146,463
4860 TRANSFER FROM 60	-						
	4,396,098	4,555,978	4,914,491	4,832,022	3,530,784	4,709,157	4,728,508

Expenditures By Category-Combined Funds



**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 GENERAL FUND SHARED COSTS

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
500-0201 OFFICE SUPPLIES	5,012	4,008	4,606	4,200	2,405	4,500	4,500
500-0202 SNACK & DRINK MONEY	588	1,071	814	900	441	900	900
500-0217 POSTAGE	3,295	2,171	2,954	3,500	1,374	3,500	3,000
500-0220 MISCELLANEOUS SUPPLIES	4,912	1,786	1,143	2,000	2,089	2,400	2,000
500-0240 EQUIPMENT & FURN < \$5,000	-		4,425	1,200	343	900	1,200
500-0601 PRINTING & PUBLICATIONS	9,631	7,542	7,510	7,000	2,593	10,000	9,677
500-0602 DUES AND FEES	1,339	1,326	1,443	1,400	1,366	1,366	1,500
500-0615 TRANSFER TO FUND 15	434,758						
500-0620 MISC. OTHER	674	3,021					
500-0701 COMPUTER MAINT- LABOR	8,202	8,485	8,485	8,900	4,242	8,500	8,900
500-0702 COMPUTERS, SOFTWARE, SUPPLIES	47,063	42,643	43,010	40,000	23,201	40,500	40,500
500-0703 ELECTRICITY	18,670	23,180	23,454	24,000	7,625	21,200	24,000
500-0704 TELEPHONE	8,717	6,238	6,279	6,500	2,379	6,320	6,500
500-0705 HEAT	2,341	2,832	1,340	1,400	1,037	2,000	2,000
500-0706 GEN FUND WATER BILL	786	4,574	5,669	4,700	2,787	5,086	5,200
500-0707 INTERNET SERVICES	2,496	2,795	3,174	3,250	1,608	3,122	3,250
500-0708 COMMUNITY DEVEL ELECTRICITY							
500-0710 ELECTRICITY - C3							
500-0711 ELECTRICITY - OTH RENTAL BLDG	-						
500-0712 C3 WATER BILL	14,786	17,746	26,655	14,000	6,047	12,000	14,000
500-0713 LITTLE LEAGUE ELECTRICITY	-						
500-0714 UNEMPLOYMENT INSURANCE	-	301	1,361		514	514	-
500-0715 INSURANCE AND BONDS	185,875	177,247	175,589	170,000	125,213	170,000	172,000
500-0717 COMMISSIONS ON RENTAL PROPS	5,427	20,625		-	6,030		
500-0719 LEGAL & CONSULTING	56,390	69,075	52,644	52,089	27,350	42,500	45,000
500-0720 LEGAL - OTHER LEASES	-						
500-0721 APPRAISAL DISTRICT	22,533	22,731	22,499	24,402	12,592	25,183	25,863
500-0722 PUBLIC HEALTH DISTRICT	7,596	9,076	10,618	12,134	3,034	12,134	14,000
500-0723 INSURANCE CLAIMS	-						
500-0725 COUNTY TAX OFFICE	9,209	6,704	7,037	7,050	4,541	7,761	8,149
500-0726 CENTRAL PARK HOLDINGS 380 AGREEMENT			-		20,055	20,055	24,066
500-0727 SPACE-X 380 AGREEMENT	-		-	43,422	52,106	52,106	53,930
500-0728 LONE STAR SOLAR AGREEMENT							3,600
500-0730 JANITORIAL SERVICE	8,448	9,480	9,480	9,480	5,530	9,480	9,480
500-0731 OFFICE MACHINE LEASE	9,153	8,809	8,717	8,400	4,327	8,600	8,600
500-0734 ENGINEERING	42,527	19,836	10,907	15,000	9,653	15,000	15,000
500-0736 PEST CONTROL	1,800	1,800	1,650	1,800	900	1,800	1,800
500-0750 CONSULTING	20,600	23,426	35,694	35,000	15,511	35,000	35,000
500-0903 TRANSFER TO FUND 78							
500-0904 TRANSFER OUT-INDUSTRIAL PARK FUND	1,620,248	170,497	176,449	194,622	96,030	155,248	131,172
500-0905 TRANSFER TO DEBT SERVICE FUND		102,371	-				
500-0913 COW NOTE-AIRPORT SEWER	8,159	10,354	12,032	12,500	10,216	10,216	12,500
500-1007 CAPITAL OUTLAY	52,749	8,475					
	<u>2,613,985</u>	<u>790,227</u>	<u>665,637</u>	<u>708,849</u>	<u>453,137</u>	<u>687,891</u>	<u>687,286</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 CITY SECRETARY/HR

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	YTD Actual	Projected FYE	Budget FY 2021-22
520-0101 ADMINISTRATIVE/CITY SECRETARY	67,712	71,422	73,152	75,814	41,551	75,814	75,814
520-0120 SOCIAL SECURITY	5,149	5,411	5,819	5,800	3,237	5,800	6,213
520-0122 GROUP INSURANCE	8,631	8,815	9,240	8,159	4,729	8,159	9,126
520-0123 LIFE INSURANCE	75	89	119	119	60	119	137
520-0125 RETIREMENT	7,283	7,562	7,620	7,566	4,229	7,566	10,371
520-0128 CAR ALLOWANCE							5,400
520-0220 MISCELLANEOUS SUPPLIES	711	48	177	-	58	58	-
520-0240 FURNITURE & EQUIP < \$5,000	2,811	537		-			
520-0601 PRINTING AND PUBLICATIONS	-		77	80		-	-
520-0602 DUES AND SUBSCRIPTIONS	381	401	82	300	240	240	300
520-0603 TRAVEL AND TRAINING	1,413	1,487	3,832	3,750	1,545	3,750	4,000
520-0609 ELECTION COST	2,676	2,774	1,987	8,000	4,861	5,624	6,000
520-0702 CODIFICATION OF ORDINANCES	275	-	275	4,402	275	275	300
520-0704 TELEPHONE	1,074	1,127	1,780	1,000	483	1,000	1,000
520-0706 RECORDS MANAGEMENT	2,531	189		1,800	-	-	1,800
	<u>100,722</u>	<u>99,863</u>	<u>104,160</u>	<u>116,790</u>	<u>61,268</u>	<u>108,405</u>	<u>120,460</u>

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

10 FIRE

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD 0519	Projected FYE	Budget FY 2021-22
521-0126 FIREMENS RELIEF & RETIREMENT	2,400	2,283	2,100	2,100	1,167	2,100	2,100
521-0128 CAR ALLOWANCE	-						
521-0203 AUTOMOTIVE SUPPLIES	-						
521-0202 VOL FF INCENTIVES	-						
521-0204 SMALL TOOLS		100		-			
521-0208 GAS AND OIL	4,942	2,497	2,982	3,500	1,553	3,000	3,600
521-0220 MISCELLANEOUS/FIRE SUPPLIES	176	1,797	173	1,000		500	
521-0240 FURNITURE & EQUIP < \$5,000	475	598	47	1,500		-	1,000
521-0301 EQUIPMENT REPAIR	2,373	693	516	1,000		23,860	1,000
521-0302 AUTOMOTIVE REPAIR	140		154	2,000		1,000	1,000
521-0304 OTHER EQUIPMENT SERVICES/REPAIR	-						
521-0401 BUILDING/GROUNDS REPAIR	4,590	215	388	1,000	818	1,100	1,000
521-0402 RELOCATION EXPENSE							
521-0601 PRINTING AND PUBLICATIONS	163	3,306		600		-	
521-0602 DUES & SUBSCRIPTIONS	77	260	764	300	154	200	500
521-0603 TRAVEL AND TRAINING	2,539	2,845	1,165	2,500	450	2,950	3,000
521-0604 AMBULANCE-CORYELL EMS	75,000	75,000	75,000	75,000		75,000	75,000
521-0605 EMERGENCY MANAGEMENT	478	2,984		3,300		3,300	3,300
521-0608 MEALS	-	69	102	250		-	-
521-0620 MISC. OTHER	-			-		-	
521-0701 COMPUTER MAINTENANCE	1,249	1,509	1,414	1,500	707	1,500	1,500
521-0702 COMPUTER SOFTWARE, SUPPLIES	995		1,670	1,622		1,670	1,700
521-0703 ELECTRICITY	2,322	3,098	2,309	3,000	1,113	3,500	3,500
521-0704 TELEPHONE	4,315	4,285	4,322	4,000	2,709	3,875	4,000
521-0705 HEAT	1,354	1,097	1,274	2,000	973	1,950	2,000
521-0715 INSURANCE AND BONDS	4,514	4,869	3,919	4,800	3,919	3,919	4,000
521-0723 UNIFORMS			534	500	-	-	-
521-0736 PEST CONTROL	972	972	891	972	486	972	972
521-0738 RADIO SYSTEM		2,600	1,275	2,400	1,000	2,400	2,400
521-0750 CONSULTING	250	1,060		-	475	700	1,000
521-1002 CAPITAL OUTLAY	13,157	14,611	14,840	25,746	-	-	57,000
	<u>122,481</u>	<u>126,748</u>	<u>115,840</u>	<u>140,590</u>	<u>15,523</u>	<u>133,496</u>	<u>169,572</u>

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

10 STREETS

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
522-0101 SUPERVISOR	47,110	35,834	30,439	53,300	30,063	83,300	109,486
522-0102 LABORERS	229,015	227,347	160,966	209,043	98,142	209,043	214,146
522-0108 ON CALL	7,080	7,110	6,090	4,725	3,960	4,725	7,770
522-0118 CERTIFICATION PAY	250	250	200	-	150	200	-
522-0119 OVERTIME	4,592	1,432	3,367	10,612	7,226	10,612	11,725
522-0120 SOCIAL SECURITY	21,669	20,592	16,170	21,243	10,544	21,243	26,249
522-0122 GROUP INSURANCE	60,453	67,585	53,844	48,954	17,508	36,000	58,405
522-0123 LIFE INSURANCE	614	671	597	716	279	279	876
522-0125 RETIREMENT	31,354	28,783	21,218	27,712	14,197		43,938
522-0201 OFFICE SUPPLIES	221	187	213	150	9	159	200
522-0204 SMALL TOOLS	635	414	1,093	850	1,969	2,160	1,200
522-0208 GAS AND OIL	42,321	37,360	28,230	36,000	14,168	40,000	38,000
522-0209 HERBICIDE	-			-	-	-	4,000
522-0220 MISC. SUPPLIES	3,359	3,058	1,585	1,000	739	1,000	1,000
522-0240 EQUIPMENT UNDER \$5,000	5,261		672	2,000	60	1,060	3,000
522-0301 EQUIPMENT REPAIR	65,061	42,107	37,474	25,000	24,975	45,000	39,639
522-0302 AUTOMOTIVE REPAIR	2,581	1,337	1,754	2,000	8,822	10,900	5,000
522-0306 TRAFFIC SIGNS/DEVICES	6,194	2,974	6,603	5,000	13,406	13,886	8,000
522-0401 BUILDING REPAIR	1,393	65	-	-	48	48	-
522-0503 STREETS AND ALLEYS	33,984	85,473	66,224	217,993	1,750	100,000	150,000
522-0505 SEAL COAT PROGRAM	-			40,000		-	40,000
522-0601 PRINTING AND PUBLICATIONS	15		119	200	331	331	500
522-0602 DUES AND SUBSCRIPTIONS	195	400		400	-	-	400
522-0603 TRAVEL AND TRAINING	5,621	1,875	1,364	1,500	479	479	1,500
522-0604 PHYSICALS & DRUG TESTING	105	353	973	1,200	818	1,200	1,200
522-0608 MEALS	495	170	1,089	300	196	400	300
522-0701 COMPUTER MAINTENANCE	1,367	1,414	1,414	1,500	707	1,500	1,500
522-0703 ELECTRICITY	58,001	64,842	64,944	66,000	27,205	66,000	66,000
522-0704 TELEPHONE	2,843	1,678	1,655	1,500	1,097	1,500	1,500
522-0705 HEAT	1,121	1,052	664	600	290	230	600
522-0707 INTERNET		44	659	-	724	1,448	1,500
522-0723 UNIFORMS	3,651	1,522	2,510	4,500	2,025	3,000	4,000
522-0724 EQUIPMENT RENTAL	872			5,000		-	-
522-0734 ENGINEERING FEES	7,101	21,773	7,423	10,000	1,656	10,000	7,000
522-0737 GPS		1,540	2,332	2,332	1,425	2,559	2,850
522-0751 TANK REMOVAL					300	300	-
522-0912 CAT 259D COMPACT TRACK LOADER (skid)	11,699	-		-			
522-0913 BACKHOE	9,180	9,180		-			
522-1014 CAPITAL OUTLAY	-	6,100	56,588		30,000	30,000	68,000
522-1101 TXDOT PROJECT			33,826				
	<u>665,413</u>	<u>674,522</u>	<u>612,299</u>	<u>801,330</u>	<u>315,268</u>	<u>698,562</u>	<u>919,484</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 POLICE

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
523-0101 ADMINISTRATIVE	113,227	119,435	122,614	126,780	71,012	126,780	126,780
523-0105 PATROLMEN	416,640	451,305	429,026	479,092	241,682	479,092	466,333
523-0106 COMMUNICATION/DISPATCH	186,212	219,490	219,628	236,415	115,769	236,415	234,137
523-0107 ANIMAL CONTROL	36,008	37,878	39,637	40,984	22,956	40,984	40,984
523-0118 CERTIFICATION PAY	1,770	2,030	2,180	2,160	1,050	2,160	2,160
523-0119 OVERTIME	23,536	3,812	14,817	5,000	9,385	5,000	15,000
523-0120 SOCIAL SECURITY	56,643	60,399	64,037	68,118	35,042	68,118	67,733
523-0122 GROUP INSURANCE	122,380	149,862	146,917	138,702	75,017	138,702	155,138
523-0123 LIFE INSURANCE	1,955	1,540	2,146	2,149	995	2,149	2,462
523-0125 RETIREMENT	83,807	88,492	86,671	88,865	46,963	88,865	113,065
523-0201 OFFICE SUPPLIES	3,290	3,556	2,394	2,800	1,325	2,100	2,400
523-0202 SNACK & DRINK	133			-			
523-0203 AUTOMOTIVE SUPPLIES	188	640	254	-		-	500
523-0205 ANIMAL SUPPLIES/SHELTER	23,781	18,920	31,167	40,124	20,064	40,124	40,124
523-0206 ANIMAL CONTROL MISC EXP	384	80	207	300	15	294	300
523-0207 AMMUNITION	854	1,666	300	1,500		2,400	1,500
523-0208 GAS AND OIL	44,229	36,384	35,640	36,000	15,973	36,000	36,000
523-0217 POSTAGE	758	278	335	400	202	400	400
523-0220 OFFICER SUPPLIES	3,282	497	3,302	2,500	-	500	1,000
523-0221 SRO SUPPLIES			51			50	500
523-0240 FURNITURE & EQUIP < \$5,000	4,358	7,926	6,531	7,500	6,315	7,500	4,600
523-0301 EQUIPMENT REPAIR	559	5,070	93	250	121	200	250
523-0302 AUTOMOTIVE REPAIR	20,195	11,347	13,720	9,000	4,053	8,000	9,000
523-0401 BUILDING REPAIRS	1,945	1,138	6,392	9,200	1,987	5,800	8,200
523-0601 PRINTING AND PUBLICATIONS	979	483	504	900	137	500	500
523-0602 DUES AND SUBSCRIPTIONS	211	1,832	593	850	457	700	850
523-0603 TRAVEL AND TRAINING	2,857	2,691	159	1,400	2,287	2,500	1,400
523-0604 PHYSICALS & DRUG TESTING	997	202	64	500	451	500	500
523-0608 BUSINESS MEALS	688	291	290	300	-	-	300
523-0620 MISCELLANEOUS OTHER	1,364	1,210	1,549	1,400	546	1,000	1,400
523-0701 COMPUTER MAINTENANCE	15,038	15,555	15,795	16,000	7,073	16,000	16,000
523-0702 COMPUTER SOFTWARE, SUPPLIES	472	352	1,320	1,500	114	1,500	1,500
523-0703 ELECTRICITY	9,189	9,884	9,664	8,800	5,875	8,800	8,800
523-0704 TELEPHONE	8,816	10,642	10,423	10,850	5,756	10,850	10,850
523-0705 HEAT		370	585	540	336	500	500
523-0706 WATER BILL		4,338	5,470	5,320	2,479	6,020	6,000
523-0707 INTERNET SERVICES	2,814	3,169	3,303	3,450	1,828	3,450	3,450
523-0723 UNIFORMS	5,638	1,436	542	500	6,173	6,200	1,500
523-0724 VERIZON INTERNET	2,558	2,849	2,748	2,650	1,368	2,650	2,700
523-0729 LEADSONLINE INTERNET SVC.	2,128	2,128	2,128	2,128	2,128	2,128	2,128
523-0730 JANITORIAL SERVICES	4,890	4,740	4,740	4,740	2,765	4,740	4,740
523-0731 EQUIPMENT LEASE/RENTAL	4,304	4,357	3,997	4,296	1,636	4,200	4,300
523-0735 PEST CONTROL	828	828	828	828	414	828	828
523-0736 GPS - PATROL CARS(TRIMBLE)	1,960	1,901	2,702	2,332	1,360	2,332	2,332
523-0737 SPECIAL OPS - PROP & EVID ACCT	7,858	12,154	749	12,000	-	-	12,000
523-0738 RADIO SYSTEM		8,745	7,825	8,400	4,400	8,400	8,400
523-1005 CAPITAL OUTLAY	124,518	80,466	67,883	113,000	13,817		171,800
	<u>1,344,241</u>	<u>1,392,367</u>	<u>1,371,917</u>	<u>1,500,523</u>	<u>731,326</u>	<u>1,375,431</u>	<u>1,591,344</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 PARKS

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
524-0102 LABORERS	124,600	115,230	125,831	142,276	58,789	118,612	205,949
524-0108 ON CALL	5,775	5,025	6,255	8,160	2,400	5,200	9,555
524-0109 POOL MANAGER	5,228	4,505		6,000		6,000	6,000
524-0110 LIFEGUARDS	9,998	12,737		10,500		10,500	17,500
524-0118 CERTIFICATION PAY	-	-		480		480	480
524-0119 OVERTIME	3,609	1,490	2,418	3,000	2,122	3,000	4,500
524-0120 SOCIAL SECURITY	11,237	10,515	9,817	13,037	4,849	13,037	18,665
524-0122 GROUP INSURANCE	33,086	36,731	43,110	40,795	18,951	40,795	54,755
524-0123 LIFE INSURANCE	438	353	574	597	193	597	958
524-0125 RETIREMENT	14,397	12,933	13,966	15,361	6,461	15,361	28,156
524-0201 OFFICE SUPPLIES	22	8	304	150		150	150
524-0203 AUTOMOTIVE SUPPLIES	-	-	180	100	14	100	100
524-0204 SMALL TOOLS	967	1,075	466	1,000	512	1,000	1,000
524-0208 GAS AND OIL	9,162	7,622	7,348	7,800	2,175	5,800	8,500
524-0209 CRIMINAL JUSTICE GAS & OIL	539	692	459	700		-	500
524-0210 CHEMICALS	1,440	26	570	2,000		1,000	2,000
524-0211 POOL EQUIPMENT & EXPENSES	14,090	12,307	1,287	11,000	2,513	11,000	11,000
524-0220 MISC. SUPPLIES	755	633	848	500	412	500	600
524-0240 FURNITURE & EQUIP < \$5,000	3,181	148		2,000		-	2,000
524-0301 EQUIPMENT REPAIR	2,392	5,841	3,197	4,000	818	2,000	4,000
524-0302 AUTOMOTIVE REPAIR	2,141	787	1,521	1,500	1,648	3,000	3,000
524-0305 CRIMINAL JUSTICE VEHICLE MAINT.	-	43	408	500	141	200	500
524-0401 BUILDING REPAIR	811	548	159	-	30	30	-
524-0403 EQUIPMENT RENTALS	-	-		500	134	200	500
524-0404 PARKS MAINTENANCE	10,472	7,013	5,672	7,000	4,649	7,000	7,500
524-0405 CONTRACTED GROUNDS MAINT.	21,897	16,858	16,200	18,000	11,187	18,000	16,200
524-0602 DUES AND SUBSCRIPTIONS	200	117	212	225	40	225	224
524-0603 TRAVEL AND TRAINING	1,802	1,580	1,068	2,500	390	1,000	1,500
524-0604 CRIMINAL JUSTICE MEALS/SNACKS	2,606	3,072	962	2,000		-	500
524-0606 EMPLOYEE PHYSICALS & DRUG TEST	1,411	1,095	544	1,000	85	500	1,000
524-0608 MEALS	793	101	437	500		300	250
524-0701 COMPUTER MAINT	801	707	707	800	354	800	800
524-0703 ELECTRICITY	12,251	4,393	3,238	5,000	1,309	4,500	5,000
524-0704 TELEPHONE	1,723	1,559	1,775	1,600	860	1,800	1,600
524-0723 UNIFORMS	2,558	1,344	1,445	3,750	627	1,500	3,500
524-0724 EQUIPMENT RENTALS	-	-	485	500		-	500
524-0737 GPS		770	1,166	1,200	713	1,300	1,200
524-1005 CAPITAL OUTLAY	13,154	-	11,439	22,500		22,500	8,300
	<u>313,535</u>	<u>267,858</u>	<u>264,067</u>	<u>338,530</u>	<u>122,373</u>	<u>297,986</u>	<u>428,441</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 CITY COUNCIL

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
525-0101 COUNCIL PAY	1,400	1,200	-	1,200	1,200	2,200	1,000
525-0220 MISC. SUPPLIES	563	465	594	100	177	100	200
525-0240 FURNITURE & EQUIP < \$5,000	3,144	-	-	500		500	500
525-0400 CITY HALL BLDG MAINT	8,845	3,618	1,541	3,000	2,087	3,000	3,000
525-0401 BUILDING & GROUNDS	1,257	162	222	-	4,333	-	3,400
525-0402 MILO BUILDINGREPAIR/UTILITIES	2,710	3,036	3,378	2,600	1,000	2,600	2,600
525-0403 SR CENTER MAIN/UTILITIES	11,680	7,900	8,817	6,500	2,644	6,500	6,500
525-0601 PRINTING AND PUBLICATIONS	400	1,642	400	450	400	450	450
525-0602 DUES AND SUBSCRIPTIONS	-	2,500	2,500	2,500		2,500	1,200
525-0603 TRAVEL AND TRAINING	234	1,698	1,520	1,600		1,600	1,600
525-0618 CONTINGENCY	-	-	-	75,626		75,626	-
525-0619 LIBRARY UTILITIES	4,310	4,641	4,266	4,800	2,609	4,800	4,800
525-0620 MISC. OTHER	1,459	73	2,901	2,500		2,500	2,500
525-0621 LIBRARY CONTRIBUTION	14,000	14,000	14,000	14,000	8,167	14,000	14,000
525-0622 CHAMBER OF COMMERCE	13,537	9,204	10,031	13,000	3,743	13,000	13,000
525-0623 MEMBERSHIP/HOTCOG	1,251	1,251	1,251	1,251	798	1,351	1,251
525-0625 FIRE DEPARTMENT	24,000	24,000	24,000	24,000		24,000	24,000
	<u>88,790</u>	<u>75,390</u>	<u>75,422</u>	<u>153,627</u>	<u>27,157</u>	<u>154,727</u>	<u>80,001</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 CITY MANAGER

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
526-0101 ADMINISTRATIVE	142,050	146,892	149,753	155,222	84,982	155,222	62,089
526-0120 SOCIAL SECURITY	10,262	10,406	11,225	12,663	5,688	12,663	5,065
526-0122 GROUP INSURANCE	24,057	24,497	25,247	21,445	12,479	21,445	9,974
526-0123 LIFE INSURANCE	75	89	129	119	60	119	55
526-0125 RETIREMENT	16,375	16,642	16,658	16,520	9,246	16,520	8,455
526-0126 457 DEF COMP	2,725	2,916	3,123	3,104	1,739	3,104	1,242
526-0128 CAR ALLOWANCE	7,200	7,228	7,172	7,200	4,154	7,200	2,880
526-0220 MISC. SUPPLIES	-			-	29	29	-
526-0240 FURNITURE & EQUIP < \$5,000	380			-			-
526-0601 PRINTING AND PUBLICATIONS	15			-			-
526-0602 DUES & SUBSCRIPTIONS	2,031	2,336	2,015	2,500	1,242	2,500	2,500
526-0603 TRAVEL AND TRAINING	6,472	6,493	5,089	6,000	555	4,000	6,000
526-0620 MISC. OTHER	625		-	-			
	<u>212,269</u>	<u>217,499</u>	<u>220,412</u>	<u>224,773</u>	<u>120,174</u>	<u>222,802</u>	<u>98,260</u>

ANNUAL BUDGET
FY 2021-22

10 COMMUNITY DEVELOPMENT

		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
527-0101	BUILDING OFFICIAL/INSPECTOR	110,363	116,615	106,666	84,835	46,427	77,734	83,908
527-0120	SOCIAL SECURITY	7,397	8,047	8,328	6,834	3,572	5,947	6,419
527-0122	GROUP INSURANCE	17,262	17,631	14,615	8,159	4,729	7,645	9,126
527-0123	LIFE INSURANCE	150	179	199	119	60	100	137
527-0125	RETIREMENT	12,352	12,823	11,692	8,916	4,991	6,325	10,715
527-0126	CAR ALLOWANCE	4,500	4,517	4,483	4,500	2,596	3,115	-
527-0203	AUTOMOTIVE SUPPLIES	24	12	-	-	-	-	-
527-0204	SMALL TOOLS	-	170	143	500	-	-	-
527-0208	GAS & OIL	2,073	1,557	921	-	-	-	-
527-0220	MISC. SUPPLIES	747	1,460	160	750	19	750	250
527-0240	FURNITURE & EQUIP < \$5,000	5,518	1,075	1,687	1,000	-	-	-
527-0302	AUTOMOBILE REPAIR	487	462	183	-	-	-	-
527-0601	PRINTING AND PUBLICATIONS	1,351	697	520	1,200	683	800	700
527-0602	DUES AND SUBSCRIPTIONS	1,000	1,210	1,310	1,000	420	500	500
527-0603	TRAVEL AND TRAINING	8,541	4,387	873	1,500	1,068	1,068	1,000
527-0604	FILING FEES	437	221	654	750	-	750	750
527-0606	PHYSICALS & DRUG TESTING	28	28	-	100	-	100	100
527-0608	MEALS	761	888	397	500	234	250	250
527-0704	TELEPHONE	2,028	2,016	1,823	900	952	1,200	900
527-0723	UNIFORMS	543	60	217	200	144	144	200
527-0737	GPS	-	257	389	389	130	-	-
527-0750	PLAN REVIEW FEES	3,511	1,050	15,915	5,000	-	5,000	5,000
527-1001	CAPITAL PURCHASE	-	-	-	-	-	-	-
		<u>179,073</u>	<u>175,360</u>	<u>171,174</u>	<u>127,151</u>	<u>66,025</u>	<u>111,428</u>	<u>119,954</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 MUNICIPAL COURT

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
528-0101 MUNICIPAL JUDGE	8,195	8,195	8,195	8,605	4,781	8,605	8,605
528-0102 COURT CLERK	41,970	44,278	45,354	47,004	26,783	47,004	51,718
528-0120 SOCIAL SECURITY	3,777	3,938	4,160	4,254	2,442	4,254	4,615
528-0122 GROUP INSURANCE	8,631	8,815	9,230	8,159	4,729	8,159	9,126
528-0123 LIFE INSURANCE	75	89	129	119	60	119	137
528-0125 RETIREMENT	4,514	4,688	4,724	4,691	2,763	4,691	6,604
528-0220 MISCELLANEOUS SUPPLIES	159		29	-	-	-	-
528-0240 FURNITURE & EQUIP < \$5,000	-	255		-	-	-	-
528-0601 PRINTING & PUBLICATIONS	-	216	213	200	-	-	200
528-0602 DUES & SUBSCRIPTIONS	75	75	100	75	-	99	100
528-0603 TRAVEL AND TRAINING	2,790	2,713	2,015	2,500	-	-	2,500
528-0681 OMNIBASE SERVICES	1,380	1,758	1,404	1,500	966	1,600	1,700
528-0719 LEGAL EXPENSES	6,551	6,484	8,217	8,000	3,333	8,000	7,000
528-0722 COLLECTION AGENCY	10,162	11,655	11,673	12,000	5,921	15,000	12,000
	<u>88,278</u>	<u>93,160</u>	<u>95,444</u>	<u>97,108</u>	<u>51,777</u>	<u>97,531</u>	<u>104,304</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 CODE

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
529-0101 ADMINISTRATIVE	51,290	60,879	64,149	66,328	17,020	40,970	56,238
529-0102 LABORERS	49,204	51,835	53,936	56,281	16,070	37,355	-
529-0119 OVERTIME	-				246	700	-
529-0120 SOCIAL SECURITY	6,730	7,703	8,993	9,380	2,614	6,100	4,302
529-0122 GROUP INSURANCE	17,262	17,631	18,461	16,318	10,096	12,100	9,126
529-0123 LIFE INSURANCE	225	268	388	358	60	220	137
529-0125 RETIREMENT	10,809	11,900	12,325	12,236	3,436	7,200	7,182
529-0203 AUTOMOTIVE SUPPLIES	-	104	105	100			100
529-0208 GAS & OIL	1,430	1,419	1,559	1,800	109	700	800
529-0220 MISC. SUPPLIES	(3)	107	-	100		100	100
529-0240 FURNITURE & EQUIP < \$5,000	476	542	1,728	1,000		500	1,000
529-0301 EQUIPMENT REPAIR	5			100		-	-
529-0302 AUTOMOTIVE REPAIR	15		140	250		-	1,000
529-0601 PRINTING AND PUBLICATIONS	15		18	20		-	20
529-0602 DUES AND SUBSCRIPTIONS	140	170	95	150	40	40	150
529-0603 TRAVEL AND TRAINING	219		813	1,200		1,200	1,800
529-0604 FILING FEES	288	592	384	450		150	450
529-0606 EMPLOYEE PHYSICALS & DRUG TESTS	-	32	32	100	248	248	100
529-0704 TELEPHONE	1,302	1,698	1,532	1,600	650	1,600	1,600
529-0716 MOWING/CLEARING LOTS	7,310	11,871	8,541	11,000	5,875	11,000	11,000
529-0723 UNIFORMS	324	352	164	500	133	500	500
529-0726 BUILDING DEMOLITION	8,728		9,119	50,000	6,838	6,838	40,000
	<u>155,769</u>	<u>167,104</u>	<u>182,480</u>	<u>229,271</u>	<u>63,435</u>	<u>127,521</u>	<u>135,604</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 FLEET MAINTENANCE

		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
530-0101	ASSISTANT PW DIRECTOR	50,368	52,822	56,930	58,240	32,973	57,023	56,238
530-0102	MECHANICS	32,094	33,484	38,443	41,600	22,682	41,600	21,424
530-0108	ON CALL	2,940	2,655	1,590	2,730	975	2,730	683
530-0118	CERTIFICATION PAY	-	-	-	960	-	-	240
530-0119	OVERTIME	3,862	1,563	4,301	2,000	1,966	2,500	900
530-0120	SOCIAL SECURITY	6,494	6,850	8,037	8,073	4,583	8,073	6,081
530-0122	GROUP INSURANCE	17,262	17,631	18,461	16,318	10,096	14,652	13,689
530-0123	LIFE INSURANCE	150	179	258	239	90	189	205
530-0125	RETIREMENT	9,198	9,633	10,516	10,532	5,988	8,100	10,032
530-0201	OFFICE SUPPLIES			41		143	200	300
530-0203	SHOP SUPPLIES	25	841	597	1,800	385	950	1,700
530-0204	SMALL TOOLS	399	1,677	291	1,500	185	750	500
530-0208	GAS & OIL	1,954	2,041	3,745	4,000	2,338	5,000	5,000
530-0220	MISC. SUPPLIES	373	333	556	750	23	250	250
530-0240	FURNITURE & EQUIP < \$5,000	1,040	610	830	3,000	280	3,000	3,000
530-0301	EQUIPMENT REPAIR	183	255	-	2,000		1,000	2,000
530-0302	AUTOMOTIVE MAINTENANCE	228	529	1,957	2,500		500	2,500
530-0601	PRINTING AND PUBLICATIONS	15	-	18	20		-	-
530-0603	TRAVEL AND TRAINING	1,463	2,267	1,141	2,000		500	2,000
530-0604	PHYSICALS AND TESTING	-		150	200	221	221	200
530-0608	MEALS	-	103	124	300		100	100
530-0704	TELEPHONE	1,266	2,535	1,478	1,500	787	1,500	1,500
530-0723	UNIFORMS	685	614	565	1,700	385	1,600	1,600
530-0724	EQUIPMENT RENTAL	220	220	220	220	220	220	220
530-0736	PEST CONTROL	156	156	156	156	78	156	156
530-0737	GPS		257	389	389	227	389	389
530-0738	WASTE OIL DISPOSAL					150	150	300
530-1001	CAPITAL PURCHASE		2,394	-	-	-		6,000
		<u>130,374</u>	<u>139,647</u>	<u>150,792</u>	<u>162,726</u>	<u>84,775</u>	<u>151,353</u>	<u>137,206</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

10 FINANCE

		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
531-0101	ADMINISTRATIVE	90,139	95,077	97,608	100,924	56,529	100,924	50,462
531-0106	CLERICAL	50,168	52,927	54,550	56,174	16,247	36,000	32,629
531-0120	SOCIAL SECURITY	10,534	11,152	12,105	12,018	5,675	12,018	6,356
531-0122	GROUP INSURANCE	17,262	17,631	16,922	16,318	9,457	16,318	13,689
531-0123	LIFE INSURANCE	150	179	230	239	119	239	205
531-0125	RETIREMENT	15,092	15,670	15,876	15,678	7,407	15,678	10,611
531-0220	MISCELLANEOUS SUPPLI	29	152	80	-	84	-	85
531-0240	FURN & EQUIP < \$5,000	2,387	300	1,899	1,000		250	500
531-0601	PRINTING & PUBLICATIC	15	-	-	20	249	20	244
531-0602	DUES/SUBSCRIPTIONS	601	620	620	650	170	650	650
531-0603	TRAVEL & TRAINING	485	1,217	174	1,500		1,000	1,500
531-0604	PHYSICALS & DRUG TESTING			80				100
531-0704	TELEPHONE	484	418	256	550	148	550	500
531-0718	AUDIT	24,428	36,035	27,122	23,244	14,196	14,196	16,500
531-1000	CAFR MAINT/NEW SOFT	2,106	2,211	2,322	2,438	2,438	2,438	2,560
		<u>213,879</u>	<u>233,586</u>	<u>229,843</u>	<u>230,753</u>	<u>112,718</u>	<u>200,281</u>	<u>136,590</u>

ENTERPRISE FUNDS





ENTERPRISE FUNDS

The City's Enterprise Funds include the following:

- Utility Fund
- Executive Airport

These funds are financed and operated in a manner similar to private business enterprises. The costs of providing products and services to the public are recovered primarily through user charges.

All Enterprise Fund types are accounted for on the accrual basis. Revenues are recognized in the period they are earned and become measurable, and expenses in the period in which they are incurred and measurable. Contrary to Generally Accepted Accounting Principles (GAAP) of recording depreciation in the income statement and recording retirements of principal and capital purchases on the balance sheet, the City does not budget for depreciation or amortization of assets but does budget capital expenses and debt principal on the operating statements.



UTILITY FUND

Anticipated utility revenues are \$4,962,152 which is an increase of \$403,372 from the FY 2021 adopted budget of \$4,558,780. Non-operating revenue sources include tap/connection fees at \$65,000, penalty revenue of \$73,000, solid waste revenue of \$591,000 and other income of \$12,752.

Anticipated total operating expenses are \$3,772,805 which is an increase of \$159,897 (4.4%) from the FY 2021 adopted operating budget of \$3,612,908.

Non-Operating expenses in FY 2022 are anticipated to be \$1,189,347. An increase of \$207,575 from the FY 2021 adopted budget.

Capital Outlay budgeted in FY 2021 was \$95,000, debt service was \$850,172 and transfers out of \$36,600. In the FY 2022 budget, Capital Outlay is \$311,100 debt service is \$852,247 and transfers out are \$26,000 for an overall increase of \$207,575 (21.1%).

CITY OF MCGREGOR
ANNUAL BUDGET SUMMARY
UTILITY FUND
FY 2021-22

	ACTUAL 2019-20	BUDGET 2020-21	YEAR-TO-DATE 2019-20	BUDGET 2021-22
REVENUES				
WATER REVENUE		\$ 2,460,000	\$ 1,755,228	\$ 2,800,400
SEWER REVENUE		\$ 1,360,000	\$ 852,763	\$ 1,420,000
TAPS/CONNECTIONS		34,000	37,710	65,000
SOLID WASTE		610,000	320,417	591,000
PENALTY REVENUE		70,000	38,383	73,000
RECONNECT FEES		12,000	3,750	6,000
INSURANCE PROCEEDS/REFUNDS			-	
INTEREST INCOME		6,480	593	1,052
MISCELLANEOUS INCOME		6,300	4,142	5,700
TOTAL REVENUES	- -	4,558,780 -	3,012,986 -	4,962,152
EXPENDITURES				
ADMINISTRATION				1,127,951
WATER PRODUCTION				1,934,794
UTILITY MAINTENANCE				609,317
WASTEWATER TREATMENT PLANT				411,842
WATER BUDGET		2,838,094	1,509,085	
WASTEWATER BUDGET		869,814	837,916	
			-	-
TOTAL EXPENDITURES	- -	3,707,908 -	2,347,001 -	4,083,905
EXCESS (DEFICIENCY) OF REVENUES	- -	850,872 -	665,985 -	878,247
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN				
TRANSFERS OUT-OTHER FUNDS-DEBT		(850,872)	-	(878,247)
DEBT PROCEEDS	- -	-	-	-
TOTAL OTHER FINANCING SOURCES	- -	(850,872)	-	(878,247)
NET CHANGE IN FUND BALANCE				\$ 0

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

25 Utility Fund

Account	Description	Actual	Actual	Actual	Budget	Actual	Projected	Budget
FY 2021-22								
4000	WATER REVENUE				2,460,000	1,755,228	2,900,000	2,800,400
4001	WASTEWATER REVENUE				1,360,000	852,763	1,515,072	1,420,000
4002	WATER TAPS/CONNECTION FEES				30,000	27,850	50,000	50,000
4012	SEWER TAPS				4,000	9,860	15,000	15,000
4003	GARBAGE REVENUE				610,000	320,417	591,000	591,000
4004	BULK WATER					10	10	-
4005	PENALTY REVENUE				70,000	38,383	73,000	73,000
4006	RECONNECT/SERV CHG/ADMIN FEES				12,000	3,750	6,000	6,000
4007	SALE OF SCRAP/MISC.					167	167	-
4008	RETURN CHECK CHARGES				500	245	500	500
4011	TAMPERING FEE				2,000	550	550	-
4017	BASIC SERVICE CALL				-	25	25	-
4025	LONG / (SHORT)				-	37	244	-
4199	TOWER RENTAL				3,600	2,100	3,600	3,600
4510	MISCELLANEOUS FEES				200	1,008	1,600	1,600
4600	INTEREST INCOME				6,480	593	1,000	1,052
		-	-	-	4,558,780	3,012,986	5,157,768	4,962,152

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

25 ADMINISTRATION

Account	Description							Budget FY 2021-22
510-0101	ADMINISTRATIVE							244,891
510-0106	CLERICAL							86,017
510-0108	ON CALL							683
510-0118	CERTIFICATION PAY							240
510-0119	OVERTIME							900
510-0120	SOCIAL SECURITY							25,927
510-0122	GROUP INSURANCE							47,814
510-0123	LIFE INSURANCE							575
510-0125	RETIREMENT							43,279
510-0126	DEF COMP							1,863
510-0128	CAR ALLOWANCE							4,320
510-0201	OFFICE SUPPLIES							3,010
510-0203	AUTOMOTIVE SUPPLIES							100
510-0208	GAS & OIL							2,000
510-0217	POSTAGE							7,500
510-0220	MISCELLANEOUS SUPPLIES							1,000
510-0226	ICE MAKER LEASE							1,785
510-0240	FURN & EQUIP < \$5,000							1,500
510-0302	AUTOMOTIVE REPAIR							1,500
510-0401	BUILDING & GROUNDS REPAIR							3,000
510-0601	PRINTING & PUBLICATIONS							1,500
510-0602	DUES & SUBSCRIPTIONS							1,025
510-0603	TRAVEL AND TRAINING							1,500
510-0604	PHYSICALS & DRUG TESTING							100
510-0608	MEALS							500
510-0618	CONTINGENCY							1,176
510-0620	MISCELLANEOUS OTHER (CREDIT CARD FEES)							11,000
510-0631	FRANCHISE TAX GF - SOLID WASTE							26,000
510-0701	COMPUTER MAINTENANCE							8,800
510-0702	COMPUTER SOFTWARE/SUPPLIES							2,500
510-0703	ELECTRICITY							500
510-0704	TELEPHONE							2,466
510-0705	HEAT							400
510-0707	INTERNET SERVICES							3,000
510-0708	WATER FEES - COW							25,000
510-0709	COM UTILITIES							1,400
510-0723	UNIFORMS & UNIF RENTAL							800
510-0725	COLLECTION AGENCY							500
510-0731	COPIER LEASE							2,700
510-0736	PEST CONTROL							480
510-0739	MC DROUGHT CONTINGENCY WATER							1,700
510-0750	CONTRACT LABOR/CONSULTANT FEES							3,000
510-0751	MONTHLY GARBAGE PAY							580,000
510-0916	TRANSFER TO FUND 69 (2021 CO DEBT SERVICE)							234,898
510-0917	TRANSFER TO FUND 84 (1995 GO)							50,511
510-0918	TRANSFER TO FUND 82 (2014 CO DEBT SERVICE)							246,775
510-0919	TRANSFER TO FUND 85 (2013 CO DEBT SERVICE)							86,219
510-0921	TRANSFER TO FUND 72 (2017 CO DEBT SERVICE)							109,850
510-0922	TRANSFER TO FUND 74 (2018 CO DEBT SERVICE)							123,994
510-1008	CAPITAL OUTLAY							
								2,006,198

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

25 WATER PRODUCTION

Account	Description	Budget FY 2021-22					
520-0101	ADMINISTRATIVE						50,583
520-0102	LABORERS						41,006
520-0108	ON CALL						5,460
520-0118	CERTIFICATION PAY						780
520-0119	OVERTIME						13,250
520-0120	SOCIAL SECURITY						8,545
520-0122	GROUP INSURANCE						18,252
520-0123	LIFE INSURANCE						274
520-0125	RETIREMENT						14,185
520-0201	OFFICE SUPPLIES						500
520-0203	AUTOMOTIVE SUPPLIES						233
520-0204	SMALL TOOLS						1,125
520-0208	GAS & OIL						7,600
520-0210	CHEMICALS						12,000
520-0217	POSTAGE						1,000
520-0220	MISCELLANEOUS SUPPLIES						1,000
520-0222	SYSTEM MAINTENANCE						-
520-0224	SAND, GRAVEL & RELATED						-
520-0221	LAB SUPPLIES						2,000
520-0240	FURN & EQUIP < \$5,000						1,000
520-0301	EQUIPMENT REPAIR						7,500
520-0302	AUTOMOTIVE REPAIR						3,000
520-0401	BUILDING & GROUNDS REPAIR						4,000
520-0601	PRINTING & PUBLICATIONS						-
520-0602	DUES & SUBSCRIPTIONS						500
520-0603	TRAVEL AND TRAINING						4,500
520-0604	PHYSICALS & DRUG TESTING						300
520-0607	PLANT FEES						16,000
520-0608	MEALS						250
520-0701	COMPUTER MAINTENANCE						-
520-0702	COMPUTER SOFTWARE/SUPPLIES						575
520-0703	ELECTRICITY						89,600
520-0704	TELEPHONE						2,400
520-0705	HEAT						-
520-0707	INTERNET SERVICES						-
520-0713	EQUIPMENT/PLANT MAINTENANCE						8,000
520-0723	UNIFORMS & UNIF RENTAL						1,600
520-0724	EQUIPMENT RENTAL						4,000
520-0732	BLUEBONNET WATER FEES						1,300,000
520-0733	BRAZOS RIVER AUTH OPTION WTR						12,000
520-0734	ENGINEERING FEES						25,722
520-0735	GPS						780
520-0736	PEST CONTROL						576
520-0739	MC DROUGHT CONTINGENCY WATER						1,700
520-0752	SOUTHERN TRINITY GRD WTR DIST						6,000
520-1008	CAPITAL OUTLAY						267,000
		-	-	-	-	-	1,934,794

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

30 WWTP

Account	Description	Budget FY 2021-22					
530-0102	LABORERS						64,918
530-0108	ON CALL						5,460
530-0118	CERTIFICATION PAY						240
530-0119	OVERTIME						5,500
530-0120	SOCIAL SECURITY						5,823
530-0122	GROUP INSURANCE						18,252
530-0123	LIFE INSURANCE						274
530-0125	RETIREMENT						9,720
530-0201	OFFICE SUPPLIES						300
530-0203	AUTOMOTIVE SUPPLIES						225
530-0204	SMALL TOOLS						1,125
530-0208	GAS & OIL						7,600
530-0210	CHEMICALS						17,000
530-0220	MISCELLANEOUS SUPPLIES						1,000
530-0224	SAND, GRAVEL & RELATED						2,000
530-0221	LAB SUPPLIES						4,000
530-0240	FURN & EQUIP < \$5,000						4,000
530-0301	EQUIPMENT REPAIR						7,500
530-0302	AUTOMOTIVE REPAIR						3,000
530-0308	CLARIFIER MAINTENANCE						5,000
530-0401	BUILDING & GROUNDS REPAIR						2,000
530-0405	SLUDGE MAINTENANCE						4,000
530-0406	RACE TRACK MAINTENANCE						5,000
530-0407	EFFLUENT MAINTENANCE						1,000
530-0408	LIFT STATION MAINTENANCE						6,500
530-0602	DUES & SUBSCRIPTIONS						500
530-0603	TRAVEL AND TRAINING						4,500
530-0604	PHYSICALS & DRUG TESTING						300
530-0607	PLANT FEES						35,000
530-0609	BIO MONITORING						12,000
530-0608	MEALS						250
530-0702	COMPUTER SOFTWARE/SUPPLIES						575
530-0711	SLUDGE DISPOSAL						20,725
530-0703	ELECTRICITY						9,000
530-0704	TELEPHONE						2,000
530-0706	AERATOR MAINTENANCE CONTRACT						7,500
530-0707	INTERNET SERVICES						1,200
530-0710	PUMPING SERVICES						2,000
530-0713	EQUIPMENT/PLANT MAINTENANCE						8,000
530-0723	UNIFORMS & UNIF RENTAL						1,600
530-0724	EQUIPMENT RENTAL						1,000
530-0734	ENGINEERING FEES						45,000
530-0735	GPS						780
530-0736	PEST CONTROL						1,476
530-1008	CAPITAL OUTLAY						77,000
		-	-	-	-	-	411,842

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

25 UTILITY MAINTENANCE

Account		Description						Budget
								FY 2021-22
525-0102	LABORERS							161,987
525-0108	ON CALL							6,825
525-0118	CERTIFICATION PAY							600
525-0119	OVERTIME							6,250
525-0120	SOCIAL SECURITY							13,438
525-0122	GROUP INSURANCE							45,629
525-0123	LIFE INSURANCE							684
525-0125	RETIREMENT							22,432
525-0201	OFFICE SUPPLIES							1,000
525-0203	AUTOMOTIVE SUPPLIES							500
525-0204	SMALL TOOLS							2,250
525-0208	GAS & OIL							18,500
525-0210	CHEMICALS							750
525-0217	POSTAGE							1,000
525-0220	MISCELLANEOUS SUPPLIES							1,000
525-0222	SYSTEM MAINTENANCE							100,000
525-0223	METERS & FIREPLUGS							156,000
525-0224	SAND, GRAVEL & RELATED							8,000
525-0240	FURN & EQUIP < \$5,000							4,500
525-0301	EQUIPMENT REPAIR							17,302
525-0302	AUTOMOTIVE REPAIR							7,500
525-0409	COLLECTION LINES							10,000
525-0602	DUES & SUBSCRIPTIONS							500
525-0603	TRAVEL AND TRAINING							4,500
525-0604	PHYSICALS & DRUG TESTING							300
525-0608	MEALS							500
525-0702	COMPUTER SOFTWARE/SUPPLIES							1,150
525-0703	ELECTRICITY							4,000
525-0704	TELEPHONE							1,600
525-0705	HEAT							1,800
525-0710	PUMPING SERVICES							1,000
525-0723	UNIFORMS & UNIF RENTAL							4,000
525-0724	EQUIPMENT RENTAL							1,000
525-0735	GPS							1,560
525-0736	PEST CONTROL							1,260
		-	-	-	-	-	-	609,317



MUNICIPAL AIRPORT FUND

Operating revenues for FY 2021 are projected to be \$238,009. Total revenues are anticipated to be \$297,426 with \$59,417 attributed to non-operating sources. Non-operating income is expected to decrease by \$2,750 in FY 2022 from \$59,417 to \$56,667.

Total operating expenses are expected to be \$202,196, which is an increase of \$44,265 from the FY 2021 adopted operating budget of \$157,931.

Non-Operating expenses in FY 2022 are anticipated to be \$100,304. A decrease of \$1,415 (1%) from the FY 2021 adopted budget of \$101,719.

Capital Outlay budgeted in FY 2021 was \$60,000 debt service was \$34,019 and administrative charges were \$7,700. In the FY 2022 proposed budget, Capital Outlay is \$58,329, debt service is \$32,900 and administrative charges are \$9,075 or an overall decrease of \$1,415.

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET SUMMARY
EXECUTIVE AIRPORT
FY 2021-22**

	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL YTD	BUDGET 2021-22
REVENUES				
AIRPORT REVENUE	259,316	259,650	216,444	302,500
TOTAL REVENUES	259,316	259,650	216,444	302,500
EXPENDITURES				
PERSONNEL	88,941	73,342	40,580	82,097
SUPPLIES	421	4,275	486	4,275
MAINTENANCE/CONTRACTED SVCS	26,964	46,350	1,981	48,900
UTILITIES	8,024	9,300	3,455	9,300
DEBT SERVICE	4,804	34,019	11,095	32,900
MISCELLANEOUS EXPENSES	11,398	13,850	517	6,630
OTHER/CONTINGENCY	-	18,514	-	50,994
CAPITAL OUTLAY/DEPR EXPENSE	53,824	50,000	39,899	58,329
TOTAL EXPENDITURES	194,376	249,650	98,013	293,425
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN				
TRANSFERS OUT			(4,492)	(9,075)
TOTAL OTHER FINANCING SOURCES	-			
EXCESS (DEFICIENCY) OF REVENUES	64,940		113,939	-
RESERVES				
NET CHANGE IN FUND BALANCE	\$ 64,940	\$ (0)	\$ 113,939	\$ -

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

50 AIRPORT

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4000 HANGAR RENT	123,006	124,972	164,879	165,000	131,990	175,500	190,000
4001 FARMLAND LEASE	28,000	25,000	25,000	30,000	20,093	30,000	30,000
4002 FUEL FLOWAGE FEE	21,088	20,818	19,644	17,000	15,140	23,000	24,000
4003 PEGASUS FLIGHT SCHOOL	6,600	-	(2,700)	3,700		200	200
4004 USER FEE	6,520	11,060	11,590	11,500	9,350	14,000	15,200
4005 PRIVATE HANGARS	27,944	28,402		-			
4006 STORAGE	1,565	832	3,001	3,000	2,440	3,250	3,000
4007 FLIGHT INSTRUCTOR FEE	500	-	100	-		100	100
4009 LATE FEES	650	550		500			
4013 AERIAL SPRAYING	1,600	800	800	800		800	800
4020 MISCELLANEOUS INCOME	2,288	308	2,906	-	21,609	21,609	10,000
4025 AIRPORT LAND LEASE	12,133	16,272	16,593	16,600	7,930	16,600	16,800
4231 INSURANCE REFUNDS/DIVID.		9,009					
4250 JETPRO HANGAR	2,201	7,126	6,300	-	2,100	3,600	3,600
4251 JAG AVIATION TERMINAL/STORAGE	6,859	7,632	8,542	8,550	5,600	8,542	8,550
4600 INTEREST			2,662	3,000	194	225	250
	240,955	252,779	259,316	259,650	216,444	297,426	302,500

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

50 AIRPORT FUND

		Actual FY 2016-17	Actual FY 2017-18	Actual FY 2018-19	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
500-0101	ADMINISTRATIVE	54,917	59,105	61,731	51,712	28,297	51,712	56,883
500-0102	LABORER		-	9,250	-		-	
500-0120	SOCIAL SECURITY	4,434	4,653	5,510	4,231	2,326	5,510	4,627
500-0122	GROUP INSURANCE		-	2,204	8,159	4,729	2,204	9,126
500-0123	LIFE INS	75	75	112	119	60	112	137
500-0125	RETIREMENT	6,234	3,695	7,726	5,520	3,092	7,726	7,724
500-0128	CAR ALLOWANCE	2,400	2,400	2,409	3,600	2,077	2,409	3,600
500-0201	OFFICE SUPPLIES		47	103	300	115	250	300
500-0204	SMALL TOOLS					246		
500-0208	GAS & OIL	16	-	-	750	15	365	750
500-0217	POSTAGE	210	208	208	325		325	325
500-0220	MISCELLANEOUS SUPPLIES		115	(2)	1,200	110	300	1,200
500-0228	ELECTRICAL SUPPLIES		3,037		1,500	-	1,500	1,500
500-0229	SAFETY EQUIPMENT	384	112	112	200	-	-	200
500-0240	FURN & EQUIP < \$5,000		-	3,617	300	-	300	1,000
500-0301	EQUIPMENT REPAIR		-	47	500	-	500	500
500-0401	BUILDING/GROUNDS REPAIR	7,162	22,081	12,219	18,000	752	2,000	18,000
500-0601	PRINTING & PUBLICATIONS		15		20		20	-
500-0602	DUES & SUBSCRIPTIONS		95		100	55	-	-
500-0603	TRAVEL & TRAINING	765	1,266		1,200	-	1,200	1,200
500-0604	PHYSICALS & DRUG TESTING			262	130	-	130	130
500-0618	CONTINGENCY		-		18,514	-	18,514	50,994
500-0630	TRANSFER OUT		200,000		-	-	-	-
500-0701	COMPUTER MAINTENANCE	1,524	1,369	2,310	2,250	707	2,248	2,300
500-0702	AIRPORT OPERATIONS MAINTENANCE	6,924	17,564	5,760	15,600	-	15,600	15,600
500-0703	ELECTRICITY	5,328	4,730	5,253	6,000	1,877	4,200	6,000
500-0704	TELEPHONE	1,125	1,020	1,424	1,500	825	1,800	1,500
500-0707	INTERNET SERVICES	1,301	1,302	1,347	1,800	754	1,400	1,800
500-0723	UNIFORMS		-	187	900	162	162	800
500-0734	ENGINEERING		-		2,500	-	7,500	5,000
500-0736	PEST CONTROL	957	1,044	1,044	1,500	522	1,500	1,500
500-0738	ELECTRICAL SYSTEM MAINTENANCE	2,310	5,494	5,583	5,000	-	5,000	5,000
500-0751	ENVIRONMENTAL	1,217	-		3,500	300	14,000	3,500
500-0752	UTILITY REPAIRS		-		1,000	-	-	1,000
500-0801	ADMINISTRATIVE FEE	7,753	7,469	7,332	7,700	4,492	7,700	9,075
500-0901	FNB NP 35082 PRIN		-	-	32,700	10,156	32,000	32,000
500-0902	FNB NP 35082 INTERST	5,097	5,136	4,804	1,319	939	1,775	900
500-1001	EQUIPMENT PURCHASE		-		10,000	-	10,000	8,329
500-1101	CIP SPECIAL PROJECTS				50,000	39,899	50,000	50,000
500-1560	DEPRECIATION EXPENSE	55,153	55,153	53,824				
		165,287	397,185	194,377	259,650	102,505	249,962	302,500

SPECIAL REVENUE FUNDS





SPECIAL REVENUE FUNDS

Special Revenue Funds may be used to account for the proceeds of specific revenue sources (other than permanent funds or for major capital projects) that are legally restricted as to expenditure for specified purposes.

As Governmental Funds, they are accounted for by using the current financial resources measurement focus and the modified accrual basis. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability is incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

The City adopts legal budgets for the following Special Revenue Funds:

- Hotel/Motel Tax Fund
- Cemetery Fund
- Court Technology/ Court Security Funds
- Court Truancy Prevention Fund
- Court Municipal Jury Fund
- Exchange Event Center Fund
- The Industrial Park Fund

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET SUMMARY
HOTEL/MOTEL
FY 2021-22**

	ACTUAL 2019-20	BUDGET 2020-21	YTD 2021-22	BUDGET 2021-22
REVENUES				
HOTEL/MOTEL TAX REVENUE	28,869	18,000	12,756	20,000
TOTAL REVENUES	28,869	18,000	12,756	20,000
EXPENDITURES				
MARKETING	3,840	12,000	2,850	14,000
MISC/EVENTS	4,800	6,000		6,000
MARKET STUDY				
TOTAL EXPENDITURES	8,640	18,000	2,850	20,000
EXCESS (DEFICIENCY) OF REVENUES	20,229	-	9,906	-
RESERVES		-		-
NET CHANGE IN FUND BALANCE	\$ 20,229	\$ -	\$ 9,906	\$ -

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

46 HOTEL/MOTEL TAX

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4115 HOTEL TAX REVENUE	25,960	30,771	28,869	18,000	12,756	20,000	20,000
	25,960	30,771	28,869	18,000	12,756	20,000	20,000

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET
FY 2021-22**

46 HOTEL/MOTEL TAX

		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
500-0220	MISC./EVENTS	1,650	5,610	4,800	6,000	-		6,000
500-0601	PRINTING/ADVERTISING	-	478	3,440	12,000	2,850	5,800	14,000
500-0615	MARKETING			400				
500-0616	H.O.T. REGIONAL MKTG EFFORT	15,000	15,000		-			
500-0750	CONSULTANT FEES		9,300		-			
		15,000	15,478	8,640	18,000	2,850	5,800	20,000

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET SUMMARY
FY 2021-22
CEMETERY**

	ACTUAL 2019-20	BUDGET 2020-21	YTD	BUDGET 2021-22
REVENUES				
LOT SALES PERPETUAL CARE	\$ 11,700	\$ 6,500	\$ 3,750	\$ 6,500
TRUST AND INTEREST INCOME	\$ 57,138	\$ 25,000	\$ 2,453	\$ 25,000
MAINTENANCE FEES	\$ 5,900	\$ 3,500	\$ 2,050	\$ 3,500
MISCELLANEOUS INCOME	\$ -		\$ -	\$ -
TOTAL REVENUES	74,738	35,000	8,253	35,000
EXPENDITURES				
SUPPLIES	2,229	5,200	406	6,700
MAINTENANCE/CONTRACTED SERVICES	1,822	15,800	60	15,800
UTILITIES	146	500	48	500
MISCELLANEOUS EXPENSES		1,500		
DEBT SERVICE				
CAPITAL OUTLAY/DEPR EXPENSE		12,000	28,713	12,000
TOTAL EXPENDITURES	4,197	35,000	29,227	35,000
EXCESS (DEFICIENCY) OF REVENUES	70,541	-	(20,974)	-
NET CHANGE IN FUND BALANCE	\$ 70,541	\$ -	\$ (20,974)	\$ -

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

90 CEMETERY

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4000 LOT SALES PERPETUAL CARE	7,750	10,800	11,700	6,500	3,750	6,500	6,500
4001 TRUST AND INTEREST INCOME	35,732	30,978	57,138	25,000	2,453	25,000	25,000
4010 MAINTENANCE FEES	3,650	7,200	5,900	3,500	2,050	3,500	3,500
4020 MISCELLANEOUS INCOME	-	-	-	-			
	47,132	48,978	74,738	35,000	8,253	35,000	35,000

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

90 CEMETERY

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
500-0202 SNACK AND DRINK	14	-	-	200	-	200	200
500-0203 AUTOMOTIVE SUPPLIES	178	22	-	1,500	-	200	1,500
500-0204 SMALL TOOLS	20	96	300	200	61	100	200
500-0208 GAS & OIL	2,299	2,219	1,882	2,600	345	1,500	2,600
500-0220 MISCELLANEOUS SUPPLIES	168	201	47	700		500	700
500-0240 FURNITURE & EQUIP <5,000	1,356	663	-	1,500		-	1,500
500-0301 EQUIPMENT REPAIR	103	1,488	181	1,500	60	1,200	1,500
500-0302 AUTOMOTIVE REPAIR	2,146	290	1,206	1,800		200	1,800
500-0401 BUILDING MAINTENANCE	6,166	269	44	500		-	500
500-0405 GROUND MAINTENANCE	5,380	292	391	4,000		500	4,000
500-0503 STREET REPAIRS		-		7,500		-	7,500
500-0703 ELECTRICITY	193	141	146	500	48	500	500
500-0730 CONTRACT LABOR	400	110		500			500
500-1003 CAPITAL OUTLAY				12,000	28,713	28,713	12,000
	18,410	5,792	4,196	35,000	29,227	33,413	35,000

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

42 COURT TECHNOLOGY

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4186 COURT TECHNOLOGY REVENUE	4,431	4,198	3,115	2500	1,833	2,500	2500
500-0240 FURNITURE & EQUIP < \$5,000	-	7,500	3,718	2000		2,000	2000
500-0702 COMPUTERS, SOFTWARE, SUPPLIES		762	438	500		500	500
500-1000 CAPITAL OUTLAY	7,276	596				-	
REVENUE OVER\ (UNDER) EXPENDITURES:	4,431	(3,302)	(1,041)	-	1,833	-	-

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

43 COURT SECURITY

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4187 MC BLDG SECURITY	3,323	3,148	2,936	2,400	1,935	2,900	2,900
500-0240 FURNITURE/EQUIPEMENT <\$5000	-	-		-			
500-0603 TRAINING	289	40	-	120	0	-	120
REVENUE OVER\((UNDER) EXPENDITURES:	3,034	3,108	2,936	2,280	1,935	2,900	2,780

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

47 TRUANCY PREVENTION

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4188 TRUANCY PREVENTION REVENUE			1,577	1500	1,474	2,000	2000
						-	
REVENUE OVER\ (UNDER) EXPENDITURES:	-	-	1,577	1,500	1,474	2,000	2,000

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

49 LOCAL MUNICIPAL JURY FUND

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4189 LOCAL MUNICIPAL JURY FUND			32	30	29	45	45
REVENUE OVER\ (UNDER) EXPENDITURES:	-	-	32	30	29	45	45

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET SUMMARY
THE EXCHANGE
FY 2021-22**

	ACTUAL 2019-20	BUDGET 2020-21	YTD 2020-21	BUDGET 2021-22
REVENUES				
RENTAL REVENUE	21,690	73,400	132,830	89,092
FEES	3,563	10,500	21,384	10,500
MISCELLANEOUS REVENUE	1,796	12,000	2,820	-
TOTAL REVENUES	21,690	95,900	157,034	99,592
EXPENDITURES				
PERSONNEL	80,142	80,756	44,401	83,497
SUPPLIES	2,009	9,550	8,646	9,875
MAINTENANCE/CONTRACTED SERVICES	7,086	21,500	9,952	19,310
UTILITIES	8,601	19,446	8,433	19,500
MISCELLANEOUS EXP	3,058	10,471	690	10,000
CAPITAL OUTLAY/DEPR EXPENSE	-	-		
TOTAL EXPENDITURES	100,896	141,723	72,122	142,182
EXCESS (DEFICIENCY) OF REVENUES	(79,206)	(45,823)	84,912	(42,590)
OTHER FINANCING SOURCES (USES)				
TRANSFER IN	67,400	45,823	-	42,590
RESERVES		-		-
NET CHANGE IN FUND BALANCE	\$ (11,806)	\$ -	\$ 84,912	\$ -

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

48 THE EXCHANGE	Actual FY 2016-17	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4020 MISCELLANEOUS INCOME					80	80	0
4029 CITY SPECIAL EVENTS				12,000	0	5000	5,000
4030 BUSINESS RENTAL			1,950	10,000	12,388	14,338	14,000
4040 PARTY RENTAL			8,625	18,000	54,550	31,063	31,000
4050 WEDDING RENTAL			1,500	19,500	41,700	22,500	23,092
4060 CC CENTER RENTAL			425	15,600	5,125	3,925	4,000
4070 OTHER RENTAL			9,190	10,300	19,068	12,277	12,000
4080 DAMAGE FEES				500	3,646	3,606	500
4090 SANITATION FEE			3,563	10,000	17,738	10,613	10,000
4100 ATTENDANT FEE				-			
4150 DEPOSITS RETAINED			1,796		2,740	4,411	
4815 TRANSFER IN -PARK DEV FUND		58,574	67,400	45,823		33,566	42,590
	-	58,574	94,448	141,723	157,034	136,297	142,182

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

48 THE EXCHANGE	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
500-0101 ADMINISTRATIVE		41,873	60,374	61,646	33,786	61,646	61,646
500-0120 SOCIAL SECURITY		2,671	4,216	4,716	2,388	4,716	4,716
500-0122 GROUP INSURANCE		5,142	9,230	8,123	4,729	8,123	9,126
500-0123 LIFE INSURANCE		52	129	119	60	119	137
500-0125 RETIREMENT		4,215	6,191	6,152	3,439	6,152	7,872
500-0201 OFFICE SUPPLIES			103	1,000	63	450	500
500-0204 SMALL TOOLS			32	-	192	375	375
500-0205 JANITORIAL SUPPLIES			1,594	1,800	1,696	3,300	3,500
500-0217 POSTAGE				1,500	-	1,500	1,500
500-0220 MISC. SUPPLIES			938	2,000	636	1,000	1,000
500-0240 FURNITURE & EQUIP < 5000		2,450	968	3,000	6,060	6,060	3,000
500-0301 EQUIPMENT REPAIR			1,026	500		-	500
500-0401 BUILDING & GROUNDS			1,485	500	2,176	3,000	3,000
500-0405 CONTRACTED GROUNDS MTNC			2,980	11,200	4,470	8,500	9,000
500-0601 PRINTING/ADVERTISING			72	5,000	15	1,000	1,500
500-0602 DUES & SUBSCRIPTIONS		952	1,559	2,100	350	1,600	1,600
500-0603 TRAVEL & TRAINING			277	1,800	94	150	1,800
500-0604 PHYSICALS & DRUG TESTING		71		71		-	100
500-0608 MEALS		651	1,150	1,500	231	1,000	1,500
500-0618 CONTINGENCY							
500-0702 COMPUTERS, SOFTWARE, SUPPLIES			75	250	50	250	250
500-0703 ELECTRICITY			-	9,600	2,597	9,600	9,600
500-0704 TELEPHONE		438	344	500	158	500	500
500-0705 HEAT							
500-0705 HEAT			1,341	1,800	1,043	1,800	1,800
500-0706 WATER/SEWER			7,550	6,600	4,015	6,600	6,600
500-0707 INTERNET SERVICES			707	946	620	946	1,000
500-0715 INSURANCE & BONDS							
500-0736 PEST CONTROL							
500-0708 ALARM MONITORING			540	540	540	540	540
500-0723 RENTAL EQUIPMENT		279					
500-0725 LAUNDRY SERVICES			801	4,800	570	1,500	2,000
500-0730 JANITORIAL SERVICES							
500-0901 FNB NOTE 4232 XCHANGE PRIN							
500-0902 FNB NOTE 4232 XCHANGE INT							
500-0730 JANITORIAL SERVICES			-		443	1,950	3,600
500-0731 COPIER LEASE			1,595	1,920	804	1,920	1,920
500-0736 PEST CONTROL			1,075	2,040	900	2,000	2,000
500-0750 CONTRACT LABOR/CONSULTANTS			-				
500-1009 CAPITAL OUTLAY							
	-	58,796	106,353	141,723	72,123	136,297	142,182

**CITY OF MCGREGOR, TEXAS
ANNUAL BUDGET SUMMARY
FY 2021-22
INDUSTRIAL PARK FUND**

	ACTUAL 2019-20	BUDGET 2020-21	YTD	BUDGET 2021-22
REVENUES				
INTEREST	\$ 1,035	\$ 800	\$ 514	\$ 800
INSURANCE REIMBURSEMENT	\$ 112,517			
TOTAL REVENUES	113,552	800	514	800
EXPENDITURES				
SUPPLIES	25		315	
MAINTENANCE/CONTRACTED SERVICES	74,600	90,000	5,859	35,672
UTILITIES			1,129	2,400
MISCELLANEOUS EXPENSES				
DEBT SERVICE				
CAPITAL OUTLAY/DEPR EXPENSE	-	250,000	280,906	93,900
TOTAL EXPENDITURES	74,625	340,000	288,209	131,972
EXCESS (DEFICIENCY) OF REVENUES	38,927	(339,200)	(287,695)	(131,172)
OTHER FINANCING SOURCES (USES):				
TRANSFERS IN-GENERAL FUND	176,449	194,622	102,929	131,172
NET CHANGE IN FUND BALANCE	\$ 215,376	\$ (144,578)	\$ (184,766)	\$ -

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

80 INDUSTRIAL PARK FUND

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4001 INTEREST	574	1,061	1,035	800	514	800	800
4012 TRANSFER IN	176,077	170,497	176,449	194,622	96,030	155,247	131,172
4231 INSURANCE REIMBURSEMENT		77,036	112,517	-			-
	<u>176,652</u>	<u>248,594</u>	<u>290,001</u>	<u>195,422</u>	<u>96,544</u>	<u>156,047</u>	<u>131,972</u>

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

80 INDUSTRIAL PARK FD

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2020-21
500-0220 MISCELLANEOUS		346	25		315	315	
500-0401 BUILDING REPAIRS	14,649	5,390	3,349	5,000	2,145	5,000	
500-0503 STREETS AND ALLEYS	52,201	-					
500-0602 WATER/WW RELOCATION	-	4,178	5,050	-		-	
500-0618 CONTINGENCY							
500-0705 HEAT					1,129	2400	2,400
500-0719 LEGAL			268			0	
500-0720 CONTRACTED SERVICES	3,715	29,540	24,365	30,000	1,564	8,000	30,000
500-0724 EQUIPMENT RENTAL		15,783					
500-0734 ENGINEERING		4,800	41,836	55,000			
500-0736 PEST CONTROL					1,050	2,500	2,072
500-0750 CONSULTANTS/CONTRACT LABOR			51,104	55,000	1,100	10,000	3,600
500-0751 GARBAGE			646				
500-1000 CAPITAL OUTLAY		208,052		250,000	280,906	350,000	93,900
	70,565	267,742	126,643	395,000	288,209	377,900	131,972

DEBT SERVICE FUNDS





DEBT SERVICE FUND

The Debt Service Fund, also known as the Interest and Sinking Fund, was established for the payment of principal and interest on general obligation debt.

As one of the governmental funds, the modified accrual basis is used as the basis of accounting in this fund. Revenues are recognized in the accounting period in which they are both measurable and available. Revenues are considered to be available when they are collected within the current period or soon enough thereafter to pay liabilities of the current period. Expenditures in the governmental funds are recognized in the period in which the liability incurred, if measurable. However, debt service expenditures are recorded only when payment is due.

An ad valorem (property tax) rate and tax levy are required to be computed and levied which will be sufficient to product the funding to satisfy annual debt service requirements.

The Debt Service Fund services tax supported debt that includes General Obligation Bonds, Time Warrants, long-term debt and Certificates of Obligation. These types of debt fund public projects such as streets, parks, and facilities and other improvements.

**CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22**

78 GENERAL DEBT SERVICE

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
4001 EARNED INTEREST	680	1	3,381	1,334	98	150	100
4002 TRANSFER FROM GENERAL FUND	-	102,371	-				
4101 I & S DELINQUENT	9,446	15,503	12,663	8,000	11,998	13,000	10,290
4106 I & S PENALTY & INTEREST	7,364	6,942	11,669	6,935	6,980	8,000	6,000
4112 I & S CURRENT	661,084	694,813	819,192	797,000	793,555	815,000	792,494
RESERVES-OVER COLLECTIONS PY				3,317			10,423
	<u>678,573</u>	<u>819,631</u>	<u>846,905</u>	<u>816,586</u>	<u>812,631</u>	<u>836,150</u>	<u>819,307</u>

CITY OF MCGREGOR
ANNUAL BUDGET
FY 2021-22

78 GENERAL DEBT SERVICE

	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FYE	Budget FY 2021-22
500-0900 ADMINISTRATIVE FEES	325	473	851	1,000	424	1,000	1,000
500-0901 PRINCIPAL PAYMENT ON 2003 CO	85,000	85,000	95,000	100,000	-	100,000	105,000
500-0902 INTEREST PAYMENT ON 2003 CO	13,961	17,325	14,319	11,296	5,527	11,296	7,766
500-0905 LEASE PAYMENT-JOHN DEERE	11,091	11,081	11,101	-	-	-	-
500-0907 ASPHALT ZIPPER LEASE -PRIN	22,159	-	-	-	-	-	-
500-0906 ASPHALT ZIPPER LEASE -INT	651	-	-	-	-	-	-
500-0908 PRIN-FIRE TRUCK	54,906	56,939	42,319	43,886	-	43,886	45,512
500-0909 INT-FIRE TRUCK	12,584	10,551	8,441	6,873	-	6,873	5,248
500-0911 PRINCIPAL PAYMENT ON 2016 CO	145,000	175,000	200,000	205,000	-	205,000	215,000
500-0912 INTEREST PAYMENT ON 2016 CO	243,255	237,280	230,280	220,280	110,140	220,280	210,030
500-0913 PRINCIPAL PAYMENT ON 2017 CO-GEN	40,000	40,000	45,000	45,000	-	45,000	50,000
500-0914 INTEREST PAYMENT ON 2017 CO-GEN	40,087	38,488	36,888	35,088	17,249	35,088	33,288
500-0915 PRINCIPAL PAYMENT ON 2018A CO	-	85,000	85,000	85,000	-	85,000	85,000
500-0916 INTEREST PAYMENT ON 2018A CO	-	61,570	64,863	63,163	31,581	63,163	61,463
	<u>669,020</u>	<u>818,708</u>	<u>834,062</u>	<u>816,586</u>	<u>164,921</u>	<u>816,586</u>	<u>819,307</u>

CITY OF MCGREGOR, TEXAS
FY 2020-21 ANNUAL BUDGET SUMMARY
DEBT SERVICE FUND (FUNDS 71,72,74,78,82,84,85)

	ACTUAL 2019-20	BUDGET 2020-21	YTD	BUDGET 2021-22
REVENUES				
TRANSFERS IN - WATER	338,907	330,686	202,157	
TRANSFERS IN - WASTE WATER	492,475	520,186	322,974	
TRANSFERS IN - UTILITY FUND				852,247
I & S DELINQUENT	12,663	8,000	11,998	10,290
I & S PENALTY & INTEREST	11,669	7,000	6,980	6,000
I & S CURRENT	819,192	800,252	793,555	792,494
OTHER INCOME	3,381	1,334	98	100
RESERVES				10,423
TOTAL REVENUES	1,678,287	1,667,459	1,337,762	1,671,554
EXPENDITURES				
PRINCIPAL ON 1995 GO	9,000	9,000	9,000	40,221
INTEREST ON 1995 GO	10,457	10,789	5,119	10,290
PRINCIPAL ON 2003 BONDS	95,000	100,000	-	105,000
INTEREST ON 2003 BONDS	14,319	11,296	5,527	7,766
PRINCIPAL ON 2010 CO	170,000	175,000		
INTEREST ON 2010 CO	93,744	86,944	43,472	
PRINCIPAL ON 2011 TIME WARRANTS				
INTEREST ON 2011 TIME WARRANTS				
PRINCIPAL ON 2013 CO	75,000	75,000	-	75,000
INTEREST ON 2013 CO	15,374	13,296	6,648	11,219
PRINCIPAL ON 2014 CO	185,000	190,000		195,000
INTEREST ON 2014 CO	60,850	57,150	29,575	51,450
LEASE PAYMENT-JOHN DEERE	11,101	-		
LEASE PAYMENT-ASPHALT ZIPPER-PRIN				
LEASE PAYMENT-ASPHALT ZIPPER-INT				
FIRE TRUCK PRIN	42,319	43,886	-	45,512
FIRE TRUCK INTEREST	8,441	6,873	-	5,248
PRINCIPAL ON 2016 CO	200,000	205,000	-	215,000
INTEREST ON 2016 CO	230,280	220,280	110,140	210,030
PRINCIPAL ON 2017 CO	105,000	105,000	-	115,000
INTEREST ON 2017 CO	86,337	82,138	17,249	77,938
PRINCIPAL ON 2018 CO	35,000	60,000		60,000
INTEREST ON 2018 CO	67,081	65,944	32,972	63,994
PRINCIPALINTEREST ON 2018A CO	149,863	148,163	31,581	146,463
PRINCIPALINTEREST ON 2018A CO				
PRINCIPAL ON 2021 CO				210,000
INTEREST ON 2021 CO				24,723
ADMINISTRATIVE FEES	1,901	1,700		1,700
TOTAL EXPENDITURES	1,666,066	1,667,459	291,283	1,671,554
EXCESS (DEFICIENCY) OF REVENUES	12,221	(0)	1,046,479	-
NET CHANGE IN FUND BALANCE	\$ 12,221	\$ (0)	\$ 1,046,479	\$ -

Component Unit





Component Unit

A component unit is a legally separate organization for which the elected officials of the primary government are financially accountable.

The City adopts a legal budget for the following Component Unit:

- McGregor Economic Development Corporation

MCGREGOR ECONOMIC DEVELOPMENT CORP
ANNUAL BUDGET SUMMARY
FY 2021-22

	ACTUAL 2019-20	BUDGET 2020-21	ACTUAL YTD	BUDGET 2021-22
REVENUES				
SALES TAX	\$ 404,233	\$ 375,000	\$ 255,856	\$ 405,000
LAND LEASE		\$ 2,500		
MISCELLANEOUS INCOME	-	-	-	2,500
INTEREST INCOME	3,505	3,000	287	600
REIM FOM CHAMBER	32,282	49,391	12,659	67,113
TOTAL REVENUES	440,019	429,890	268,802	475,213
EXPENDITURES				
PERSONNEL	153,716	156,175	86,150	161,420
SUPPLIES	859	274	40	274
MAINTENANCE/CONTRACTED SVCS	49,494	45,281	15,281	35,475
UTILITIES	768	850	306	800
MISCELLANEOUS EXPENSES	8,918	13,100	1,433	23,000
CONTINGENCY		62,048		43,781
DEBT SERVICE	-	0	0	0
SPECIAL PROJECTS	2,891	4,000	26,360	64,000
TOTAL EXPENDITURES	216,646	281,727	129,569	328,750
EXCESS (DEFICIENCY) OF REVENUES	223,375	148,163	139,232	146,463
OTHER FINANCING SOURCES (USES):				
RESERVES	-			
TRANSFERS IN		-	-	-
TRANSFERS OUT-CITY/EXCHANGE	(148,430)	(148,163)	(86,428)	(146,463)
TOTAL OTHER FINANCING SOURCES	(148,430)	(148,163)	(86,428)	(146,463)
NET CHANGE IN FUND BALANCE	\$ 74,945	\$ (0)	\$ 52,804	\$ (0)

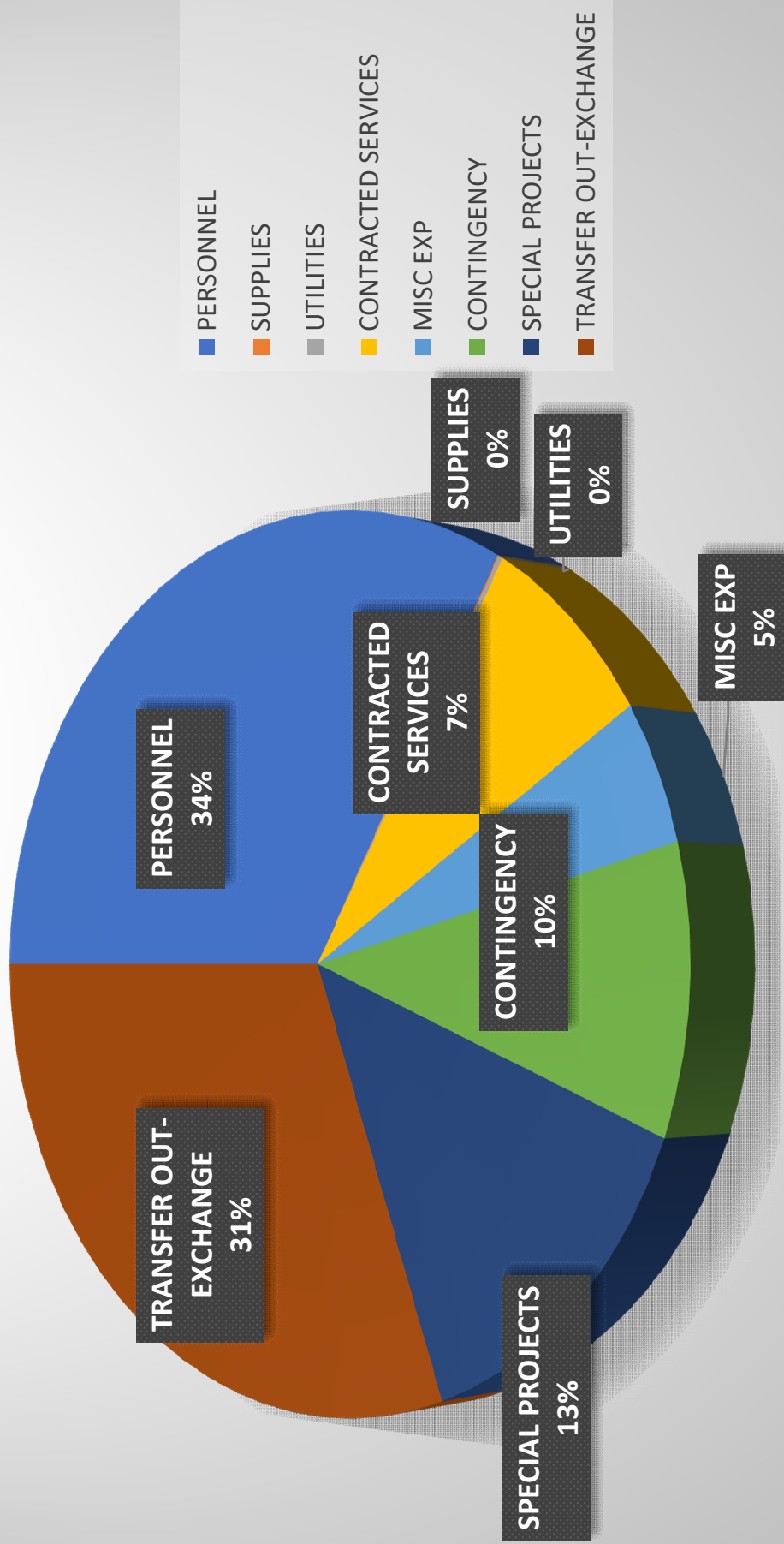
MCGREGOR ECONOMIC DEVELOPMENT CORP
ANNUAL BUDGET
FY 2021-22

41 MEDC	Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FY 2019-20	Budget FY 2021-22
4104 SALES TAX	393,129	374,448	404,233	375,000	255,856	390,000	405,000
4235 LAND LEASE				2,500		2,500	2,500
4510 MISCELLANEOUS INCOME	258						
4600 INTEREST INCOME	4,215	7,754	3,505	3,000	287	600	600
4512 REIM FOM CHAMBER	18,466	19,689	32,282	49,391	12,659	49,391	67,113
	<u>416,068</u>	<u>401,891</u>	<u>440,019</u>	<u>429,891</u>	<u>268,802</u>	<u>442,491</u>	<u>475,213</u>

MCGREGOR ECONOMIC DEVELOPMENT CORP
ANNUAL BUDGET
FY 2021-22

41 MEDC		Actual FY 2017-18	Actual FY 2018-19	Actual FY 2019-20	Budget FY 2020-21	Actual YTD	Projected FY 2020-21	Budget FY 2021-22
500-0101	ADMINISTRATIVE	100,112	105,924	111,448	115,693	63,369	115,693	115,693
500-0106	CLERICAL							
500-0120	SOCIAL SECURITY	7,401	7,787	8,634	9,080	4,847	9,080	9,080
500-0122	GROUP INSURANCE	17,259	17,631	18,461	16,318	9,457	16,318	18,252
500-0123	LIFE INSURANCE	150	179	259	239	119	239	239
500-0125	RETIREMENT	11,086	11,533	11,927	11,846	6,627	11,846	15,157
500-0126	CAR ALLOWANCE	3,000	3,011	2,988	3,000	1,731	3,000	3,000
500-0201	OFFICE SUPPLIES	-		844				-
500-0208	FUEL	-						
500-0217	POSTAGE	166			124		124	124
500-0220	MISC. SUPPLIES	119	81	15	150	40	90	150
500-0240	FURNITURE & EQUIP < 5000	216	3,410	31	500		500	500
500-0301	EQUIPMENT REPAIR	-	336		-			
500-0302	AUTO REPAIRS	-	-					
500-0601	PRINTING/ADVERTISING	4,000	4,000	4,200	4,000		4,000	4,000
500-0602	DUES & SUBSCRIPTIONS	2,477	2,004	1,944	2,600	700	2,600	12,500
500-0603	TRAVEL & TRAINING	7,979	16,931	6,943	10,000	733	1,500	10,000
500-0604	PHYSICALS & DRUG TESTING	-	-					
500-0618	CONTINGENCY	-	-		62,047			43,781
500-0621	MEDIA & WEB PAGE	14,045	14,000	16,500	17,500	8,000	17,500	17,500
500-0630	TRANSFER TO CITY-EXCHANGE GRANT	-	148,430	149,863	148,163	86,428	148,163	146,463
500-0622	EDC EVENT SPONSORSHIP	3,650	2,150	2,891	4,000		1,750	4,000
500-0703	COPIER LEASE	3,904	3,745	3,296	3,000	1,002	3,000	3,090
500-0704	TELEPHONE	773	814	768	800	306	800	800
500-0705	HEAT							
500-0707	INTERNET SERVICES	156	-	-	50	-	-	-
500-0715	INSURANCE & BONDS							
500-0719	LEGAL FEES	-	4,494	541		-	-	750
500-0725	COUNTY TAX OFFICE	538	-	-				-
500-0730	JANITORIAL SERVICES			900	2,700	1,575	2,700	2,700
500-0734	ENGINEERING	6,638	91,718	505	1,000			
500-0736	PEST CONTROL							
500-0750	CONSULTING	27,838	97,150	17,688	10,000			
500-0760	AUDIT FEES	5,750	6,750	6,766	7,081	6,279	6,279	7,435
500-0900	FNB NOTE 4232 PRIN & INT	90,126						
500-0901	FNB NOTE 4232 XCHANGE PRIN							
500-0902	FNB NOTE 4232 XCHANGE INT							
500-1009	CAPITAL OUTLAY	-				25,000		-
500-1100	SPECIAL ED PROJECTS-UNRESERVED	75,991						35,000
500-1102	THE EXCHANGE PROJECT-SPEC RES	-						
500-1105	SPONSORSHIPS	-						
500-1106	EDC EVENTS	-						
500-1107	SPACE-X SEWER CONTRACT	-						
500-1108	FAÇADE PROJECT	2,035	25,000			1,360	1,360	25,000
500-1110	CAPITAL OUTLAY - SW	-						
		<u>385,407</u>	<u>567,078</u>	<u>367,409</u>	<u>429,890</u>	<u>217,572</u>	<u>346,542</u>	<u>475,214</u>

MEDC 2021-22 EXP BUDGET



APPENDIX



The Annual Budget contains specialized and/or technical terminology, along with acronyms, that are unique to public finance and budgeting. To assist the reader in understanding the Annual Budget document, a glossary of terms is provided.

A.D.A.	Americans with Disabilities Act
Account Classification	A basis for distinguishing types of expenditures. The five major classifications used by the City of McGregor are personnel), services (01xx), supplies/materials (02xx), and maintenance (03xx-04xx), street maintenance (05xx), other (06xx), contracted services (07xx), administrative services (08xx), debt service (09xx) and capital outlay (1xxx).
Accretion	In portfolio accounting, a straight line accumulation of capital gains on a discount bond in anticipation of receipt of par at maturity.
Accrual Basis	The basis of accounting under which transactions are recognized when they occur, regardless of the timing of estimated cash flows.
Ad Valorem Tax	Also referred to as property tax, this is the charge levied on all real, personal, and mixed property according to the property's assessed valuation and the tax rate, in compliance with the State Property Tax Code.
Amortization	The repayment of a loan by installment.
Annual Budget	The total budget as approved by the City Council, as revised.
Appropriation	A legal authorization made by the City Council which permits City officials to incur obligations against and to make expenditures of governmental resources.
Assessed Property Valuation	A value established by the McLennan County Appraisal District which approximates market value of real or personal property.
Balanced Budget	A budget adopted by the legislative body and authorized by ordinance where the proposed expenditures are equal or less than the proposed revenues plus resources on hand at the beginning of the fiscal year.
Bond Proceeds	The proceeds from the sale of bonds, notes, and other obligations issued by the City, and reserves and funds maintained by the City for debt service.
Bond	A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayments of the principal are detailed in a bond ordinance. The most common type of bonds are general obligation (G.O.) and revenue bonds. These are most frequently used for

	construction for large capital projects, such as buildings, streets, and water and sewer lines.
Book Value	The original acquisition cost of an investment plus or minus the accrued amortization or accretion.
Budget Document	The compilation of the spending plans for the various funds, along with supporting schedules, tables and charts which, in total, comprises the annual revenue and expenditure plan.
Budget Highlights	Significant changes in expenditures or programs within a fund, department or division.
Budget Summary	Provides a listing of revenues, expenditures, and available resources for all funds.
Budget	A financial plan for a specified period of time (fiscal year) that matches planned revenues with appropriations. The "preliminary" budget designates the financial plan initially developed by departments and presented by the City Manager to the Council for approval. The "adopted budget" is the plan as modified and finally approved by that body. The "approved" budget is authorized by ordinance and thus specifies the legal spending limits for the fiscal year. The budget process in every Texas city must comply with the requirements of the Texas Local Government Code. See description of Budget Compliance in the Financial Policies section of this document.
Budgetary Control	The control or management of a governmental or enterprise fund in accordance with approved budget to keep expenditures within the limitations of available appropriations and revenues.
CAFR	Comprehensive Annual Financial Report
Capital Outlay	Expenditures for equipment, vehicles, or machinery, and other improvements that result in the acquisition of assets with an estimated useful life of more than one year, a unit cost of \$5,000 or more, and capable of being identified as an individual unit of property.
CD	Certificate of Deposit
Certificates of Obligation (C.O.)	Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These instruments are backed by the full faith and credit of the issuing government and are financed through property tax revenues.
Certified Property Values	To be in compliance with the Property Tax Code, the chief appraiser certifies the approved appraisal roll to each taxing unit on or before July 25.
CIP	Capital Improvements Program

CO	Certificate of Obligation
Crack Seal	An intermediate street maintenance repair technique.
Debt Service Fund	A fund used to account for the monies set aside for the payment of interest and principal to holders of the City's general obligation and revenue bonds, the sale of which finances long-term capital improvements, such as facilities, streets and drainage, parks and water/wastewater systems.
Deficit	An excess of liabilities over assets, of losses over profits, or of expenditure over income.
De Minimis Tax Rate	Cities with a population less than 30,000 must calculate a de minimis tax rate. The de minimis rate is the rate required to raise an additional \$500,000 in taxes.
Delinquent Taxes	Real or personal property taxes that remain unpaid on and after February 1st of each year, and upon which penalties and interest are assessed.
Department	A major administrative segment responsible for management of operating Divisions that provides services within a functional area.
Depreciation	The decrease in value of fixed assets due to use and the passage of time. That portion of the cost of a fixed asset is charged as an expense during a particular period. The cost of the loss of usefulness of a fixed asset is the depreciation or the cost to reserve in order to replace the item at the end of its useful life.
EDC	Economic Development Corporation
EMS	Emergency Medical Services
Encumbrances	Commitments for the expenditure of monies.
Enterprise Fund	A fund established to account for operations that are financed and operated in a manner similar to private business. The rate schedules are established to insure that revenues are adequate to meet all necessary expenditures. The Water, Sewer, Airport and Racheal Arms Apartments are enterprise funds in the City of McGregor.
Estimated Revenue	A formal estimate of how much revenue will be earned from a specific revenue source for some future period; typically, a future fiscal year.
Expenditure	Resources spent by governmental funds in accordance with budgeted appropriations on assets or goods and services obtained.

Expense	Resources spent by enterprise funds in accordance with budgeted appropriations on assets or goods and services obtained.
FASB	Financial Accounting Standards Board
FBO	Fixed Base Operator
FCC	Federal Communications Commission
Fines & Forfeitures	Monies imposed as penalty for an offense and collected as revenue by the municipal court for the city.
Fiscal Year	A consecutive 12-month period that signifies the beginning and ending dates for recording financial transactions. The City of McGregor's fiscal year begins October 1 and ends September 30 of the following calendar year. This is also called the budget year.
FLSA	Federal Labor Standards Act
FTE	Full Time Employee
Fund Balance	The excess of current assets over current liabilities, representing the cumulative effect of revenues and other financing sources over expenditures and other financing uses.
Fund	An accounting device established to control receipt and disbursement of income from sources set aside to support specific activities or attain certain objectives. Each fund is treated as a distinct fiscal entity with a self-balancing set of accounts. In the budget process, a formal Annual Budget is adopted for the General Fund, General Debt Service Fund, Water Fund, Wastewater Fund, Airport Fund, Rachael Arms Apartments Fund, Hotel/Motel Tax Fund, and Cemetery Fund.
Funds	Public funds in the custody of the City that the City has the authority to invest.
FY	Fiscal Year
GAAP	Generally Accepted Accounting Principles
GASB 34	Pronouncement of the Government Accounting Standards Board (GASB) that establishes financial reporting standards for state and local governments in presenting information about a government's major funds to aid in measuring the operating results of these funds in the interest of accountability to citizens and stakeholders.
GASB	Government Accounting Standards Board. The agency of the Financial Accounting Foundation that

promulgates standards for accounting and financial reporting by governmental entities.

General Fund

The largest governmental fund within the City, the General Fund accounts for the majority of the non-enterprise financial resources of the government. General Fund revenues include property taxes, sales taxes, licenses and permits, service charges, and other type of revenue. This fund includes most of the basic operating functions such as police protection, municipal court, finance, planning and inspection, public works, parks/recreation, and general administration.

General Obligation (G.O.) Bonds

Legal debt instruments that finance a variety of public projects such as streets, building, and improvements. These bonds are backed by the full faith and credit of the issuing government and are financed through property tax revenues. In Texas, G.O. Bonds must be authorized by public referenda.

GF

General Fund

GFOA

Government Finance Officers Association

GIS

Geographic Information System

GO

General Obligation (bond)

Governmental Funds

Funds that are maintained on a modified accrual basis with an emphasis on when cash is expended or obligated and revenues are recorded when measurable and available. Refers to the General Fund, all Special Revenue Funds and the Debt Service Fund.

GPM

Gallons Per Minute

HIPAA

Health Insurance Portability & Accountability Act

HR

Human Resources

HVAC

Heating Vent Air Conditioning

I/I

Inflow & Infiltration

Infrastructure

General fixed assets consisting of certain improvements other than buildings, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems, and lighting systems.

Intangible Asset

A legal claim to some future benefit, typically a claim to future cash. Goodwill, intellectual property, patents, copyrights and trademarks are examples of intangible assets.

Investment Pool

An entity created under code to invest public funds jointly on behalf of the entities that participate in the

	pool and whose investment objectives are (in order of priority) preservation and safety of principal, liquidity, and yield.
IT	Information Technology
L.E.O.S.E.	Law Enforcement Officers Standard Education
LAN	Local Area Network
Levy	To impose or collect by legal authority.
Long Term Debt	Debt with a maturity of more than one year after the date of issuance.
Mandates or Mandated Expenses	Any expense relating to an authoritative command or instruction. Refers to the federal and state mandates governing municipalities, such as regulations establishing testing for water quality.
Market Value	The current face or par value of an investment multiplied by the net selling price of the security as quoted by a recognized market-pricing source quoted on the valuation date.
MG	Million Gallons
MGD	Million Gallons per Day
Modified Accrual Basis	The accrual basis of accounting adapted to the governmental fund type spending measurement focus. Under this basis, revenues are recognized when they become both "measurable" and "available to finance expenditures within the current period". Expenditures are recognized when the related liability is incurred except for : (1) inventories of materials and supplies which may be considered expenditures either when purchased or when used; (2) prepaid insurance and similar items which need not be reported; (3) accumulated unpaid vacation, sick pay, and other employee benefit amounts which need not be recognized in the current period, but for which larger-than-normal accumulations must be disclosed in the note to the financial statements; (4) interest on special assessment indebtedness which may be recorded when due rather than accrued, if approximately offset by interest earnings on special assessment levies; and (5) principal and interest on long-term debt which are generally recognized when due.
NCIC/TCIC	National Crime Information Center/Texas Crime Information Center
Net Current Assets	The difference between current assets and current liabilities, also known as working capital.
Net Debt	General Obligation Debt net of debt service fund balance and self-supporting debt.

Net Taxable Value	The total assessed value of all property within the city that is available for taxation minus property eligible for tax exemption.
No-New-Revenue Tax Rate (prev Effective Tax Rate)	The prior year's taxes divided by the current year's taxable values of properties that were on the tax roll in both years. Excludes taxes on properties no longer in the taxing unit and the current taxable value of new properties.
OPEB	Other Post-Employment Benefits.
Operating Budget	Plans of current expenditures and the proposed means of financing them. The annual operating budget is the primary means by which most of the financing, acquisition, spending, and service delivery activities of the City are controlled. The use of an annual operating budget is required by State law.
Ordinance	A statute or regulation especially enacted by a city government.
Overlapping Debt	The proportionate share of the debts of local governments located wholly or in part within the limits of the reporting government which must be borne by property within each government.
P + Z	Planning + Zoning
Personnel Services	Costs relating to compensating employees, including salaries, wages, insurance, payroll taxes, and retirement contributions.
Property Tax	Also called ad valorem tax, this is the charge levied on all real, personal, and mixed property according to the property's valuation and the tax rate, in compliance with the State Property Tax Code.
Proprietary Fund	A fund established to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent of the governing body is that the costs of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges.
Reserve	An account used to indicate that a portion of fund resources is restricted for a specific purpose, or is not available for appropriation and subsequent spending.
Resolution	A formal statement of a decision, determination or course of action placed before a city council and adopted.

Revenue Bonds	Legal debt instruments that finance public projects for such services as water or sewer. Revenues from the public project are pledged to pay principal and interest of the bonds. In Texas, revenue bonds may or may not be authorized by public referenda.
Revenues	Funds received by the government as income, including tax payments, fees for specific services, receipts from other governments, fines and forfeitures, grants and interest income.
SCADA	Supervisory Control and Data Acquisition
SCBA	Self Contained Breathing Apparatus
Seal Coat	Asphalt restoration and maintenance technique used to recondition city streets and thoroughfares.
Special Revenue Fund	A separate fund that accounts for resources legally restricted to expenditures for specific operational purposes. The Hotel/Motel Tax Fund or the Court Technology Fund would be examples of a special revenue fund.
Tax Rate	The amount of tax levied for each \$100 of assessed value for real, personal, or mixed property. The rate is set each year by the City Council of the City of McGregor, Texas.
Taxes	A sum of money levied on sales, real, personal and mixed property by a government for its support or for specific services.
TIF	Tax Increment Financing.
Unencumbered Balance.	The amount of an appropriation that is neither expended nor encumbered. It is the amount of money still available for future purchases.
Voter-Approval Rate (prev Rollback Rate)	A calculated maximum rate allowed without voter approval.
Working Capital	Current assets less current liabilities. The term is used to indicate unencumbered fund balances in Enterprise Funds.

**TOP TEN TAXPAYERS
FY 2021-22**

Taxpayer	Taxable Assessed Value
Ferguson Enterprises	73,033,036
Space X Company	43,057,280
Transtech Fabrications, LLC	5,033,358
De Lage Landen Financial Services, LLC	4,917,400
ONCOR Electric Delivery Co, LLC	4,655,680
First National Bank of McGregor	4,405,770
Lotsa Incdians, LLC	4,403,333
Waste Connections Lone Star, Inc	3,810,350
Spirit Master Funding VI LLC	3,804,470
Behlen Manufacturing Co	3,452,070
Total	150,572,747

City of McGregor
RECAP OF ALL DEBT
FYE 9/30/22

	GENERAL DEBT SERVICE			FIRE TRK		BANK NOTES	TOTAL ENT FD DEBT OBLIGATION			TOTAL
						FNB				ALL DEBT
	Principal	Interest	Total			(AIRPORT)	Principal	Interest	Total	
2022	455,000	312,546	767,546	50,760		34,019	615,000	206,325	821,325	1,673,650
2023	475,000	294,390	769,390	50,760			660,000	190,740	850,740	1,704,908
2024	490,000	275,530	765,530	50,760			686,000	173,803	859,803	1,676,093
2025	520,000	254,230	774,230				702,000	156,090	858,090	1,632,320
2026	545,000	231,368	776,368				712,000	137,862	849,862	1,626,229
2027	565,000	214,468	779,468				638,000	119,295	757,295	1,536,763
2028	580,000	197,518	777,518				664,000	103,569	767,569	1,545,086
2029	595,000	180,118	775,118				659,000	87,142	746,142	1,521,260
2030	615,000	162,118	777,118				450,000	70,566	520,566	1,297,683
2031	635,000	143,505	778,505				221,000	60,218	281,218	1,059,723
2032	655,000	123,030	778,030				227,000	52,320	279,320	1,057,350
2033	670,000	101,930	771,930				238,000	44,201	282,201	1,054,131
2034	695,000	80,330	775,330				249,000	35,686	284,686	1,060,016
2035	715,000	57,405	772,405				260,000	26,775	286,775	1,059,180
2036	650,000	33,300	683,300				245,000	18,019	263,019	946,319
2037	135,000	11,000	146,000				140,000	9,619	149,619	295,619
2038	140,000	5,600	145,600				145,000	4,894	149,894	295,494
	9,135,000	2,678,383	11,813,383	-	152,280	34,019	7,511,000	1,497,122	9,008,122	21,007,804

BOARDS AND COMMISSIONS

McGregor Economic Development Corporation

Sherry Adams
John Hudson
Chick Cowan
Brandon Young

Ottis Foster
Kevin Houchin
Andrew Henderson, Sr.

Planning and Zoning Commission

Bonnie Mullens
David Lillard
Jim Lilley
Danny Benitez

Pat Richardson
Joe Franks
Alex Garcia

Zoning Board of Adjustments

Jeff Burgess
Ella Kelley
Gene Taylor
Chad Saylor (Alt)

Chris Knox
Dylan Gee
Vacant (Alt)

Building and Standards Commission

Mike Buchanan
Jarrett Roberts
Trenton Rice (Alt)
Erik Benitez

Bernice Danforth
Jay Hernandez (Alt)
George Ehgotz

Joint Airport Zoning Board

Chad Ainsworth (McGregor)
Hector Sabido (Waco)
Kyle Paschall (McGregor)

Dillon Meek (Waco)
Johnny Mankin (McGregor/Waco)

Board of Adjustments for the Airport Zoning Board

Tony Fox (McGregor)
Hector Sabido (Waco)
Vacancy (Chair)

Kevin Houchin (McGregor)
Dillon Meek (Waco)

Administrative Agency for the Joint Airport

Kevin Evans (McGregor)
Hector Sabido (Waco)

Vacant (McGregor)
Dillon Meek (Waco)

Historic Commission

Mary Helen Overton
Joe Diaz
Terry Sloan

Watson Arnold
Monyene Carnes

Event Center Advisory Board

Renee Flores
Mike Wooten
Ray Dietzman

Van Smith
John Sneed

ORDINANCE O-8-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, ADOPTING THE BUDGET FOR THE FISCAL YEAR BEGINNING ON OCTOBER 1, 2021 AND ENDING ON SEPTEMBER 30, 2022 AND MAKING APPROPRIATIONS FOR EACH DEPARTMENT, PROJECT, AND ACCOUNT FOR SAID YEAR IN ACCORDANCE WITH THE CITY CHARTER OF THE CITY OF MCGREGOR, TEXAS, AND THE LAWS OF THE STATE OF TEXAS; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Manager of the City of McGregor, Texas, has submitted a proposed budget to the City Council of the City of McGregor, Texas, setting forth the estimated revenues and expenditures of said city as required by Article VII, Section 7.2 of the Home Rule Charter of the city of McGregor; and

WHEREAS, a copy of the budget has been filed with the City Secretary of the city of McGregor, Texas; and

WHEREAS, the City Council finds that all provisions pertaining to the adoption of the budget contained in the Code of Ordinances of said City and the laws of the State of Texas have been in all things complied with; and

WHEREAS, after full and final consideration, the City council has determined that the budget should be approved and adopted and that the appropriations for each department, project and account for said fiscal year should be approved and adopted as proposed;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THAT:

SECTION 1. The above recitals are hereby found to be true and correct and are incorporated herein for all purposes.

SECTION 2. The budget containing the estimate of the revenue of the city of McGregor, Texas, and the expenses of conducting the affairs thereof for the fiscal year beginning on October 1, 2021 and ending on September 30, 2022 as submitted to the City Council by the City Manager of Said City, be and the same is, in all things adopted and approved as the budget estimate of all current expenses and fixed charges against said city for the fiscal year ending on September 30, 2022. A copy is attached hereto and incorporated herein for all purposes as Exhibit "A."

SECTION 3. There is hereby appropriated from the funds indicated for such proposed respectively, such sums of money as may be required for the accomplishment of each of the projects, operations, activities, purchases or other expenditures proposed for any department, the total amount of estimated costs of the projects, operations, activities, purchases and other expenditures for such departments.

SECTION 4. The City Manager is hereby authorized to make intra-department and inter-department fund transfers during the fiscal year as becomes necessary in order to avoid over expenditure of a particular account.

SECTION 5. SEVERABILITY CLAUSE. If any section, subsection, paragraph, sentence, clause, phrase or word in this Ordinance or the application thereof to any person or

circumstance is held to be invalid or unconstitutional, such holding shall not affect the validity of the remaining portions of the Ordinance, and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity or unconstitutionality.

SECTION 6. EFFECTIVE DATE. This Ordinance shall take effect immediately from and after its passage, approval and adoption.


PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THIS THE 16th DAY OF AUGUST, 2021.

ATTEST:


ANGELIA SLOAN
CITY SECRETARY



CITY OF MCGREGOR


JAMES S. HERING
MAYOR

ORDINANCE O-9-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF McGREGOR, TEXAS, APPROVING THE 2021 CERTIFIED TAX ROLL FOR THE CITY OF McGREGOR, TEXAS.

WHEREAS, the Coryell and McLennan County Appraisal District certify the tax roll for each entity in Coryell County and McLennan County on an annual basis; and

WHEREAS, the Coryell and McLennan County Appraisal District has provided a Certified Tax roll for the Tax Year 2021 to be used in the development of the Fiscal Year 2021-2022 Budget for the purpose of providing municipal services to the citizens of McGregor; and

WHEREAS, the City Council of the City of McGregor desires to formally adopt the Certified Tax Roll pursuant to Section 26.09(e) of the Texas Property Tax Code;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THAT:

SECTION 1. The above recitals are hereby found to be true and correct and are incorporated herein for all purposes.

SECTION 2. The City Council of the City of McGregor hereby approves and adopts the 2021 Certified Tax Roll of the City of McGregor, Texas in the amount of \$508,384,891 based on the Certified Tax Rolls as approved by the Coryell and McLennan County Appraisal Districts.

SECTION 3. This Ordinance shall take effect immediately from and after its passage, approval and adoption.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF McGREGOR, TEXAS, THIS THE 16th DAY OF AUGUST, 2021.



CITY OF MCGREGOR


**JAMES S. HERING
MAYOR**

ATTEST:


**ANGELIA SLOAN
CITY SECRETARY**

ORDINANCE O-10-21

AN ORDINANCE OF THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, ADOPTING A TAX RATE, PROVIDING FOR THE ASSESSMENT, LEVY AND COLLECTION OF AD VALOREM TAXES FOR THE CITY OF MCGREGOR, TEXAS, FOR THE YEAR 2021 ON ALL TAXABLE PROPERTY WITHIN THE CORPORATE LIMITS OF THE CITY AS OF JANUARY 1, 2021, NOT EXEMPT BY LAW; PROVIDING REVENUES FOR THE PAYMENT OF CURRENT MUNICIPAL EXPENSES; PROVIDING FOR THE COLLECTION OF TAXES AND THE ENFORCEMENT OF COLLECTIONS; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City Council of the City of McGregor, Texas, has passed, approved and adopted the Budget for the Fiscal Year beginning on October 1, 2021 and ending on September 30, 2022; and

WHEREAS, certain revenues for sources other than ad valorem taxes will be available for a portion of the expenditures in the Budget; and

WHEREAS, ad valorem taxes should be levied and collected with the additional revenues to meet the remaining portion of such expenditures;

WHEREAS, this tax rate will raise more taxes for maintenance and operations than last year's tax rate; and

WHEREAS, the tax rate will effectively be raised by three point five percent (3.50%) and will raise taxes for maintenance and operations on a \$100,000 home by approximately \$-12.37.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THAT:

SECTION 1. The above recitals are hereby found to be true and correct and are incorporated herein for all purposes.

SECTION 2. The City Council of the City of McGregor does hereby levy and adopt the tax rate on \$100 assessed valuation for the tax year 2021 as follows:

\$0.392331 for the purpose of maintenance and operations;

\$0.154614 for the purpose of principal and interest of debt of the City;

\$0.546945 total tax rate.

ORDINANCE O-11-21

AN ORDINANCE OF THE CITY OF MCGREGOR, TEXAS AMENDING APPENDIX A – FEE SCHEDULE TO THE CODE OF ORDINANCES; REPEALING ALL CONFLICTING ORDINANCES; PROVIDING A SEVERABILITY CLAUSE; AND PROVIDING AN EFFECTIVE DATE.

WHEREAS, the City of McGregor, Texas is a Home Rule City; and

WHEREAS, the City Council of the City of McGregor desires to provide for the general health, safety and welfare of its citizens; and

WHEREAS, the City Council of the City of McGregor desires to adopt and establish certain fees for services to set forth in the Fee Appendix to the Code of Ordinances; and

WHEREAS, the City Council of the City of McGregor desires to provide a schedule of fines, charges, fees and permits for services provided to the commercial and residential property owners within the corporate limits and the extraterritorial jurisdiction of the City; and

WHEREAS, the City Council deems it to be in the best interest of the City of McGregor to periodically review all pertinent fees, rates, charges, fees and permits recovers the cost associated with providing such services, including operation and maintenance to commercial and residential users within the corporate limits and the extraterritorial jurisdiction of the City; and

WHEREAS, the City Council has conducted a review of its fines, rates, charges, fees and permits and has determined that it is in the best interest of the general health, safety and welfare of the citizens of the City of McGregor to amend and establish the fees herein to recover the cost of service, operation and maintenance associated with these municipal activities; therefore,

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, MCLENNAN COUNTY, TEXAS, AS FOLLOWS:

SECTION 1. All the above premises are hereby found to be true and correct legislative findings of the City and are hereby approved and incorporated herein to the body of this Ordinance as if copied in their entirety.

SECTION 2. The Fee Appendix of the City of McGregor Code of Ordinances is hereby amended as set forth in Exhibit “A” as are attached hereto and incorporated herein for all purposes and such fees are hereby adopted.

SECTION 3. The amended Fee Appendix shall apply to all services provided to commercial and residential users within the corporate limits and extraterritorial jurisdiction of the City.

SECTION 4. REPEAL OF CONFLICTING ORDINANCES. All ordinances, orders, resolutions and fee schedules heretofore passed and adopted by the City Council of the City of McGregor, Texas are hereby repealed to the extent said ordinances, orders, resolutions and fee schedules, or part thereof, are in conflict herewith.

SECTION 5. SEVERABILITY CLAUSE. If any section, article, paragraph, sentence, clause, phrase or work of this Ordinance or application thereto any person or circumstances is held invalid or unconstitutional by a court of competent jurisdiction, such holding shall not affect the validity of the remaining portions of this Ordinance and the City Council hereby declares it would have passed such remaining portions of this Ordinance despite such invalidity, which remaining portions shall remain in full force and effect.

SECTION 6. EFFECTIVE DATE. The fact the present ordinances and regulations of the City of McGregor, Texas, creates an emergency for the immediate preservation of public business, property, health, safety and general welfare of the public that requires that this Ordinance shall become effective from and after October 1, 2019 and it is accordingly so ordained.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THIS THE 16th DAY OF AUGUST 2021.



CITY OF MCGREGOR


James S. Hering, Mayor

ATTEST:

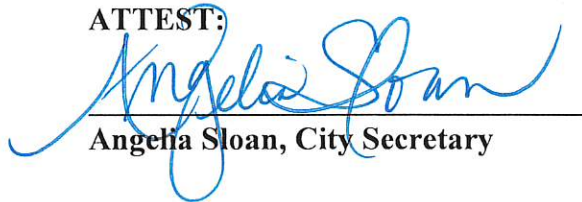

Angelia Sloan, City Secretary

EXHIBIT "A"

1000 1000 1000

1000 1000

CITY OF MCGREGOR

FEE APPENDIX (2022)

SCHEDULE I. ADMINISTRATIVE (NON-DEPARTMENTAL)

Check Fees

Returned Check Fee	\$ 35.00
NSF Electronic Check Fee	\$ 35.00

Copies (Non-Standard Size)

Audio/Visual Recording	\$ 2.50
Compact Disc	\$ 3.00
Other Charges	Actual Cost

Fax Charges

Local	\$ 1.00
Long Distance/ Same Area Code (per page)	\$ 1.50
Long Distance/ Other Area Code (per page)	\$ 2.00

Public Information

Paper Copy – Standard Size (8 1/2 x 11) per page	\$.10
Oversized Paper Copies (11x17) per page	\$.50
Color Copies (per page)	\$ 1.00
Posting/Shipping Charges	At Cost

Notary Fee (1 st signature)	\$ 6.00
Notary Fee (each additional)	\$ 1.00

SCHEDULE II. ANIMAL CONTROL

Animal Transportation/Impound fees	\$ 85.00 First Instance
	\$ 100.00 Second Instance
	\$ 150.00 Third Instance

Dangerous Animal Registration	\$ 50.00
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City Licenses

Dogs	\$ 10.00 first two/ \$ 5.00 thereafter
Cats	\$ 10.00 first two/ \$ 5.00 thereafter
Duplicate Tag	\$ 4.00
Misc. Service Fee	\$ 75.00

SCHEDULE III. BUILDING, DEVELOPMENT & ZONING

New Residential Construction

Building	\$.21 sq. ft. of living + garage
Electrical	\$.05 sq. ft. of living + garage
Plumbing	\$.05 sq. ft. of living + garage
Mechanical	\$.02 sq. ft. of living + garage

GENERAL PERMITS

Auction/Sales	\$ 60.00
Carport Permit	\$ 50.00 min, \$.20 per sq. ft.
Commercial Accessory	\$ 75.00 min, \$ 9 per \$ 1,000.00
Commercial Building – New	\$ 320.00 min, \$ 9 per \$ 1,000.00
Commercial Remodel	\$ 125.00 min, \$ 9 per \$ 1,000.00
Commercial Plan Review (In house)	\$ 1000.00
Commercial Plan Review (Outsourced)	Cost + 15 %
Deck	\$ 30.00
Demolition	\$ 50.00
Duplex	\$ 260.00, \$.21 per sq. ft.
Fence	\$ 35.00
Flat work	\$ 40.00 min, \$.02 per sq. ft.
Foundation Repair	\$ 30.00
Gas	\$ 30.00
Hot Tub/ Spa	\$ 100.00
Land Clearing, Filling or Grading	\$ 240.00
Lawn Sprinkler System	\$ 25.00 base, \$ 1.00 per head/ \$ 10.00 Backflow
Multi Family Building	\$ 290.00 min, \$.20 per sq. ft.
Re-Inspect Fee	\$ 50.00
Residential Accessory Building/Patio Cover	\$ 50.00 min, \$.20 per sq. ft.
Residential Plan Review	\$ 150.00
Roof Permit	\$ 50.00

Repairs and Alterations to existing residential structures:

R&A (Repairs & Alterations)	\$ 200.00
Leveling	\$ 75.00
Siding	\$ 75.00
Windows	\$ 75.00
Other items not covered in Fee Schedule	\$ 50.00
Ex: add elec. circuit, remove or add single wall	

Sign

Up to 72 sq. ft.	\$ 40.00
Up to 200 sq. ft.	\$ 60.00
200sq. ft. & larger	\$ 100.00
Swimming Pool (above/In)	\$ 150.00
Certificate of Occupancy	\$ 50.00
Temporary Certificate of Occupancy – 90 days	\$ 50.00
Temporary Certificate of Occupancy – 30 days	\$ 25.00

Contractor Registration

Registration Fee	\$ 100.00
Less than 90 days	\$ 50.00
Annual Renewal Fee (before January 1)	\$ 75.00

Electrical

New or Change out Service	\$ 50.00
T Pole/Temporary Service	\$ 35.00
Up to 200 amp (per meter)	\$ 50.00
Over 200 amp (per meter)	\$ 100.00
Sign Circuit	\$ 50.00
Swimming Pools	\$ 50.00

Mechanical

Base Fee	\$ 50.00
Heating, Duct, AC	\$ 5.00 (each)

Plumbing

Base Fee	\$ 60.00
Per Drain, Trap, Fixture	\$ 5.00
Water line, Sewer Line	\$ 35.00

Network Nodes

Application Fee	\$ 100.00 for 30 nodes max
Annual Public Right of Way Rate Fee	\$ 25.00 per node
Node Support Pole	\$ 100.00 each
Transfer Facility application fee	\$ 100.00 each
Annual Transfer Facility rental rate	\$ 28.00 monthly per network node site
Collocation of Network Nodes on Service Poles	\$ 20.00 per year per pole

PLANNING & ZONING

Document Copies

Comprehensive Plan	\$ 30.00
Zoning Ordinance	\$ 30.00
Subdivision Ordinance	\$ 30.00
Zoning Map (11x17) Black and white	\$ 10.00
Zoning Map (11x17) Color	\$ 25.00

Plats

Application for Abandonment	
Of Public Right of Way	\$ 300.00
Minor plats/ Replats (Pre&Final)	\$ 400.00
Major Plats over 20 Acres (Preliminary)	\$ 400.00
Major Plats over 20 Acres (Final)	\$ 400.00
Amended Plats	\$ 400.00
Filing Fees	Actual Cost
Rezone Application Fee	\$ 400.00
Specific Use Permit Application Fee	\$ 400.00
Variance Application Fee	\$ 400.00
Adult Oriented Business Permit	\$ 500.00

SCHEDULE IV. BUSINESS LICENSE

Amusement Deposit	\$ 300.00
Amusement Permit	\$ 150.00
Bondsman License	\$ 110.00
Domino Hall License	\$ 60.00
Game room (1 video game only)	\$ 25.00
Game room (8-liners only)	\$ 500.00
Massage Business License (without State License)	\$ 110.00
Masseur/Masseuse License (without State License)	\$ 60.00
Taxi Permits	\$ 60.00
Video/Electric Game License Fee (each)	\$ 15.00
Wrecker License	\$ 85.00
Open Air Vending	\$ 125.00 per year 2 locations max

Peddlers & Solicitor's License

Application Processing	
Texas Resident Only	\$ 125.00
Texas & Other States	\$ per quote
Annual	\$ 500.00
Monthly	\$ 100.00

SCHEDULE V. CODE ENFORCEMENT

Garage Sale Permit	\$ 10.00
Junkyard/Wrecking Yard Fee (Annual)	\$ 50.00
Mowing Fee (Code Violations)	\$ 225.00 + cost
Filing fees	At Cost

SCHEDULE VI. ENGINEERING

City Limits & ETJ Map	Actual Cost
City Limits & ETJ Map (Back & White)	Actual Cost
City Limits & ETJ Map (Auto CAD File)	Actual Cost
Color Plots	Actual Cost
Standard Construction Specifications	Actual Cost
Street Map	Actual Cost
Street Map (Black & White)	Actual Cost
Street Map (Auto CAD File)	Actual Cost

SCHEDULE VII. MUNICIPAL COURT

Municipal Court Security Fee	\$ 3.00
Municipal Court Technology Fund	\$ 4.00

SCHEDULE VIII. PARKS AND RECREATION

Park Facilities

Softball Fields	
Deposit (Non-refundable per day)	\$ 25.00
Hourly Rate	\$ 25.00
Day Rental Rate	\$ 100.00
Practice Rate (2 hr. session)	\$ 25.00
Lighted Fields (Night Use)	\$ 200.00

Pavilions

Deposit (Non-refundable per day)	\$ 10.00
2 Hour Minimum	\$ 15.00
Day Rental	\$ 25.00

Cemetery

Maintenance	\$ 100.00
Administrative Fee	\$ 50.00
City Resident Lot	\$ 350.00
Non-City Resident	\$ 450.00

Swimming Pool**Admission**

Children (0-5 years of age)	\$ 2.00
Children (Age 6 and Older)	\$ 3.00
Summer Swim Pass (single)	\$ 50.00
Summer Swim Pass (family of 4)	\$ 150.00
Summer Swim Pass (additional family member – each)	\$ 25.00

Lessons

Public Lessons (2 week Session)	\$ 60.00
Private Lessons (2 week Sessions)	\$ 75.00
Water Aerobics (price of regular admission or season pass)	TBA

Rental

Deposit (non-refundable)	\$ 100.00
Pool Parties (2-hour rental; fee + 2 lifeguards)	\$ 100.00
Additional Fee (51-75 people)	\$ 25.00
Additional Fee (76-100 people)	\$ 50.00
Additional Fee (101-125 people)	\$ 75.00
Additional Lifeguard	\$ 20.00

Other items not covered in Fee Schedule	\$ 75.00
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Schedule IX. POLICE

Adjudicated and Probationary Judgements	\$ 60.00
Alarm Fee (Excessive False Alarm)	\$ 50.00
Bicycle Registration	\$ 2.00
Criminal History Letters	\$ 6.00
Escort Fee (Funerals-per officer)	\$ 50.00
Escort Fee (Movers- per officer)	\$ 50.00
Fingerprints (per card)	\$ 10.00
Notary	\$ 6.00
Offense & Accident Reports	\$ 10.00
Photographs	\$ 5.00
Police Security	\$ 40.00/Hr./ per Officer
(Min. 1 Officers @ events with Alcohol or over 100 occupants)	
Warrant Insurance Fee	\$ 50.00

SCHEDULE X. STREETS**Signs**

Combination (Street and Stop)	\$ 155.00
Stop or Yield (each)	\$ 145.00
Street Sign (each)	\$ 130.00
Street Patch	\$ 31.00 per sq. ft.
Street Cut Fee	\$ 100.00
Clean up Fee for Spills (8am-5pm)	\$ 550.00 per hr.

Clean up Fee for Spills (after Hours)	\$ 1.5 x Standard fee
Other items not covered in Fee Schedule	\$ 75.00

SCHEDULE XI. UTILITIES

Customer Service

Customer Service Inspection	\$ 35.00
Required Residential Brush Removal (monthly)	\$ 3.00
Brush Removal (Customer Requested)	\$ 65.00 per ton
Late Charge	\$ 25.00
Meter Rereads (If meter is read correctly by City)	\$ 25.00
Meter Data Log Report	\$ 35.00
New Service Connection Fee	\$ 30.00
Disconnect Fee	\$ 20.00
Non-Payment/Admin Fee	\$ 50.00
Connect Fee (After Hours or customer requested)	\$ 100.00
Transfer Fee	\$ 30.00
Water Deposit (No History)	\$ 125.00
Water Deposit (municipal debt of applicant and/or Others residing at same residence)	\$ 250.00
Water Tap Investigation	\$ 25.00
Basic Service Call (8am-5pm)	\$ 50.00 2 trips
Basic Service Call after hrs. (5pm-8am)	\$ 100.00
Customer requested meter test in City (plus service call fee)	
Sent to Shop	\$ 100.00
In Field	At Cost
Customer requested meter test outside City	
Sent to shop	\$ 150.00
In Field	At Cost
Tampering/ Obstructed/ Damaged Meter or cutoff	
Pull meter charge/ Unauthorized Usage	\$ 150.00 1st Offense
	\$ 300.00 2 nd Offense
	\$ 1000.00 3rd Offense
Tampering with the water or wastewater System and its appurtenances	\$ 2000.00
Other items Not covered in Fee Schedule	\$ 75.00
Sanitary Waste Dumping Fee	\$ 10.00 plus \$0.06/gallon over 100 gallons
Fire	
Fire Hydrant Meter Deposit	\$ 1200.00
Fire Hydrant Rental Charge (monthly)	\$ 60.00
Fire Hydrant water usage fee (per 1000 gallons)	\$ 9.72

Installation and Remodeling of Fire Protection System	
Hood and Duct Suppression System	\$ 40.00 plus 2.50 per head
Sprinkler System	\$ 65.00 plus 0.30 per head
Standpipe System	\$ 65.00 plus 5.00 per outlet
Fire Pump Installation	\$ 65.00
Fire Alarm System	\$ 65.00 plus 1.00 per device
Commercial Paint Booth System	\$ 55.00 plus 2.50 per head
Other Fire Suppression System	\$ 35.00 plus 2.50 per head

Facility Inspections

Hospitals, Nursing Homes, Retirement Centers, MHMR homes, Rehab centers, shelters, group homes	\$ 100.00 plus .50 per bed
EXAMPLE 300 bed hospital - $100 + (300 \times .50) = 250.00$	

Daycare Centers, foster homes, pre-school centers	\$ 75.00 plus .50 per licensed child
EXAMPLE Daycare licensed for 10 kids - $75 + (10 \times .50) = 80.00$	

Other Operational Permits

Hazardous operations or storage (service stations, flammable liquid storage) year	\$ 35.00 plus 1.00 per nozzle -per year
Installation of underground Fire Mains	\$ 65.00
Re-inspection fee for failed any testing	\$ 150.00
Emergency (afterhours or weekends) inspection fee	\$ 200.00

Wastewater

Sewer Taps	\$ 300.00
Sewer tap investigation via CCTV (2hr min)	\$ 200.00
Each additional hour	\$ 100.00
Septic Hauler permit/ 1 st truck	\$ 25.00 per day
Additional Truck	\$ 15.00 per additional truck

Wastewater Rates

Demand Fee	\$ 38.69
Flat Rate (per 1000 gal)	\$ 3.86

*Residential (*Established Customer Winter Avg Dec–Feb*) Demand Fee + \$ 3.86 per 1000 gal.

*NEW Residential Customer Demand Fee + \$ 3.86 per 1000 gal.
(*City Winter Avg. will be used until Customer
Winter Average is established*)

*Commercial Demand Fee + \$ 3.86 per 1000 gal.
(*Calculated on monthly water usage*)

Water Rates

Bulk		\$ 9.72 per 1000
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Demand Fee	Inside City	Outside City
.750 inch	\$ 35.00	\$ 43.46
1.000 inch	\$ 63.09	\$ 72.38
1.500 inch	\$ 126.17	\$ 144.76
2.000 inch	\$ 201.85	\$ 231.61
3.000 inch	\$ 403.73	\$ 463.24
4.000 inch	\$ 630.83	\$ 723.80
6.000 inch	\$ 1261.64	\$ 1315.99
8.000 inch	\$ 2018.63	\$ 2316.14
10.000 inch	\$ 3229.80	\$ 3714.27

Water Volumetric Rates (gal)	Inside City	Outside City
0-2,000	\$ 3.98	\$ 4.80
2,001-25,000	\$ 7.40	\$ 8.50
25,001-50,000	\$ 8.40	\$ 9.65
Over 50,000	\$ 9.50	\$ 10.95

Water Taps (installed)

.750 inch	\$ 500.00
1.000 inch	\$ 550.00
2.000 inch	\$ At Cost
4.000 inch	\$ At Cost
6.000 inch	\$ At Cost
8.000 inch	\$ At Cost

Water Taps (not installed)

.750 inch	\$ 1,900.00
1.000 inch	\$ 2,000.00
2.000 inch	\$ 5,000.00
3.000 inch	\$ 14,200.00
4.000 inch	\$ 14,800.00
6.000 inch	\$ 17,100.00
8.000 inch	\$ 20,100.00
10.000 inch	\$ 27,500.00
12.000 inch	\$ At Cost

SCHEDULE XII.**AIRPORT****Hangars**

1-10 (41'W x 31'D x 14'H)	\$ 140.00
11-20 (41'W x 36'D x 12'H)	\$ 140.00
21 and 30 (44'W x 31'D x 14'H)	\$ 172.00

22-29 (44'W x 31'D x 14'H)	\$ 162.00
31-39 (58'W x 45'D x 16'H)	\$ 200.00
41-48 (41'W x 36'D x 12'H)	\$ 162.00
51-54 (41'W x 33'D x 12'H)	\$ 172.00
55 and 60 (41'W x 33'D x 12'H)	\$ 178.00
56-59 (41'W x 33'D x 12'H)	\$ 172.00
61 (57'W x 33' D x 12'H)	\$ 285.00
62-70 (43'W x 33' D x 12'H)	\$ 260.00
Security Deposit	\$ 100.00
Aircraft User Fee	\$ 10.00

SCHEDULE XIII. HEALTH SERVICES

Food Establishments

Item	Fee Basis	Member	Non-Member
Childcare Food manager Class	Per Student	\$ 40.00	\$ 40.00
Childcare food worker class	Per Student	\$ 20.00	\$ 20.00
Copy State Food establishment rules (TFER) ³		\$ 10.00	\$ 15.00
Duplicate of any Food Class		\$ 1.00	\$ 1.00
Food Establishment with seating permit ²	1-30 seating cap.	\$ 150.00	\$ 200.00
Food Establishment with seating permit ²	31-100 seating cap.	\$ 225.00	\$ 300.00
Food Establishment with seating permit ²	101 or more seating	\$ 350.00	\$ 450.00
Food Establishment w/out seating permit ²	Less than 2500 sq. ft.	\$ 150.00	\$ 200.00
Food Establishment w/out seating permit ²	2501-10000 sq. ft.	\$ 225.00	\$ 300.00
Food Establishment w/out seating permit ²	10001 or more sq. ft.	\$ 350.00	\$ 450.00
Food Manager Certification Course	Per Student	\$ 100.00	\$ 100.00
Food safety Class (for food employees)	Per Student	\$ 20.00	\$ 20.00
Heimlich maneuver poster ³		\$ 5.00	\$ 5.00
Late Payment Fee	Per Month	\$ 20.00	\$ 20.00
Mobile Food Vendor Fee ²	Per Vehicle	\$ 150.00	\$ 200.00
Re inspection Fee		\$ 75.00	\$ 100.00
Re instatement of suspended permit		\$ 75.00	\$ 100.00
School Food Service Permit ²	Based on sq. ft. of kitchen/ food op area		
Temporary Food Establishment permit	Events 1 to 14 days	\$ 40.00	\$ 50.00
Temporary Food Establishment permit	With Coordinator. No Limit		
	# Of Vendors	\$ 100.00	\$ 125.00
Temporary Food Establishment permit	Late Payment Fee	2X Normal	2X Normal

Notes:

¹ No fee for a permit is required for food establishments that are 501(c)(3) non-profit organizations or a religious organization defined as a church in I.R.C. § 170(b)(1)(A)(1).

²Permits renewed annually using same fee schedule.

³One complimentary poster provided per establishment.

Public Swimming Pool and Spa Fees

Item	Fee Basis	Member	Non-Member
Copy of State Department of Health Standard for Public Pools and Spas ¹		\$ 5.00	\$ 7.00
Late permit payment fee (per month)		\$ 20.00	\$ 20.00
Permit to operate pool or spa (each)		\$ 125.00	\$ 150.00
Re inspection Fee		\$ 75.00	\$ 100.00
Wading pool included in facility		No Fee	No Fee

Notes:

¹One complimentary copy provided per permit holder

SCHEDULE XIV.**THE EXCHANGE****Facility Rental**

Facility Rental:

Grainery Building

	Deposit	Rental Fee
Monday – Thursday	\$ 250.00	\$ 750.00
Monday – Thursday Business Rental	\$ 250.00	\$ 550.00
Friday or Sunday	\$ 500.00	\$ 1,000.00
Saturday	\$ 500.00	\$ 2,000.00
Saturday & Sunday	\$ 500.00	\$ 2,500.00
Full Weekend (Fri, Sat, Sun)	\$ 750.00	\$ 3,000.00
Vendor Set-Up/Tear Down		\$ 500.00
Set-Up Fees Day Prior		\$ 150.00 per hour
Non-Refundable Cleaning Fee		\$ 250.00 from deposit

Scale House Building

	Deposit	Rental Fee
Monday – Thursday	\$ 100.00	\$ 50.00 per hour/ 2 hour min.
Friday or Sunday	\$ 150.00	\$ 75.00 per hour/ 2 hour min.
Saturday	\$ 150.00	\$ 75.00 per hour/ 4 hour min.
Saturday Full Day	\$ 150.00	\$ 600.00

Security

(Security is required for all events that have alcohol or host over 100 attendees.)

1 Officer per 100 People (Alcohol)	\$ 40.00 per hour/4 hour min.
1 Officer per 250 People (No Alcohol)	\$ 40.00 per hour/4 hour min.

Additional Fees

Banner Hanging on Portico	\$ 75.00 per labor hour
Linens	\$ 9.00 per linen
Weathered Wood Backdrop	\$ 35.00 per day
Popcorn Machine	\$ 50.00 per day
Church Pews	\$ 50.00 for 1 or all
Stanchions	\$ 5.00 per stanchion
Planters/Troughs	\$ 15.00 per planter/trough
Garden Arbor/Trellis	\$ 25.00 per day
Decorations/ Possessions Left Over Night (Beyond Rental Period)	\$ 100.00 min.
Charge per hour after 12AM Event Termination	\$ 200.00 per hour
Vendor Set-Up/Tear Down	\$ 500.00
Non-Profits	25% Discount off the Rental Fee.
McGregor ISD	50% Discount off the Rental Fee.
After Hours Attendant	\$ 40.00 per hour/4 hour min.

RESOLUTION R-7-21

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, ADOPTING THE INVESTMENT POLICY IN COMPLIANCE WITH THE PUBLIC FUNDS INVESTMENT ACT.

WHEREAS, Chapter 2256 of the Texas Government Code, commonly known as the "Public Funds Investment Act," requires the city to annually adopt an investment policy by rule, order, ordinance or resolution; and

WHEREAS, the Public Funds Investment Act requires the investment officer of the city to attend investment training; and

WHEREAS, the City of McGregor approves of the investment training courses outlined in the investment policy; and

WHEREAS, the investment officer of the city will attend an investment training course, as required by the Public Funds Investment Act; and

WHEREAS, the attached investment policy and incorporated revisions comply with the Public Funds Investment Act, as amended, and authorize the investment of city funds in safe and prudent investments.

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THAT:


The City of McGregor, Texas has complied with the requirements of the Public Funds Investment Act, and the Investment Policy, as amended, attached hereto as "Exhibit A," is hereby adopted as the investment policy of the city effective October 1, 2021.

PASSED, APPROVED AND ADOPTED BY THE CITY COUNCIL OF THE CITY OF MCGREGOR, TEXAS, THIS THE 13th DAY OF SEPTEMBER 2021.



ATTEST:


ANGELIA SLOAN
CITY SECRETARY

CITY OF MCGREGOR

JAMES S. HERING
MAYOR



CITY OF MCGREGOR, TEXAS

INVESTMENT POLICY

October 2021

CITY OF MCGREGOR, TEXAS INVESTMENT POLICY

PREFACE

It is the policy of the City of McGregor (the “City”) that after allowing for the anticipated cash flow requirements of the City and giving due consideration to the safety and risks of investments, all available funds shall be invested in conformance with these legal and administrative guidelines to obtain a market rate of return.

Effective cash management is recognized as essential to good fiscal management. An active cash management and investment policy will be pursued to take advantage of investment interest as a viable and material source of revenue for City funds. The City’s portfolio shall be designed and managed in a manner responsive to the public trust and consistent with state and local law. The City will invest public funds in a manner that will provide the maximum security and a market rate of return while meeting the daily cash flow demands of the City.

The City is required under the Public Funds Investment Act (Chapter 2256 of the Texas Government Code) to adopt a formal written Investment Policy for the investment of public funds. These policies serve to satisfy the statutory requirement (specifically the Public Funds Investment Act, Chapter 2256 of the Texas Government Code [the “Act”]) to define, adopt and review a formal investment strategy and policy.

**CITY OF MCGREGOR
INVESTMENT POLICY**

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1. PURPOSE. The purpose of this investment policy (the “Policy”) is to set forth specific investment policy and strategy guidelines for the City in order to achieve the goals of safety and liquidity, achieve a market rate of return, and maintain public trust in all investment activities. On an annual basis, the City Council shall review the investment strategy and policy and shall approve Policy revisions, if any, by formal resolution.

2. INVESTMENT STRATEGY. The City maintains a comprehensive and proactive cash management program that is designed to monitor and control all City funds to ensure maximum utilization and yield a market rate of return. (For the purpose of this policy, a “market rate of return” refers to the approximate interest rate that could be earned by an investor in a specific maturity range at any given point in time. For example, an investor seeking to earn a market rate of return while maintaining an investment portfolio with an average maturity of 90 days, would hope to earn approximately the same as a three-month agency discount note. If the investor earns a rate much higher than this, it might signal an inappropriate level of risk.) The basic and underlying strategy of this program is that all of the City’s funds are earning interest. It is the responsibility and obligation of the City to maintain a flexible approach and be prepared to modify the investment strategy as market conditions dictate. The investment strategy described is predicated on conditions as now exist and are subject to change. The investment strategy emphasizes low credit risk,

diversification, and the management of maturities. The strategy also considers the expertise and time constraints of the investment officers. The allowable investment instruments as defined in Section 6 of this Policy reflect the avoidance of credit risk. Diversification refers to dividing investments among a variety of securities offering independent returns. This strategy uses local government investment pools to achieve diversification. The management of maturities refers to structuring the maturity dates of the direct investments so that, while funds are initially invested for a longer period of time, some investments mature as cash needs require.

2.1 The primary investment strategy and objectives of the City as specified in this Policy (See Section 4.) are listed below, in their order of importance:

- Safety and preservation of principal;
- Maintenance of sufficient liquidity to meet operating needs;
- Achieve a market rate of return on the investment portfolio; and
- Seek at all times to maintain public trust by adhering to the above stated objectives.

2.2 The list of investments authorized by this Policy intentionally excludes some investments allowed by state law. The restrictions limit possible credit risk and provide the maximum measure of safety. Within the investment objectives, the investment strategy is to utilize authorized investments for maximum advantage to the City. To increase the interest earnings for funds identified as being available for investment over longer periods of time based upon a cash requirements projection, the City will consider the following strategies:

2.2.1 **Strategy No. 1.** Diversifying the City's investment opportunities through the use of local government investment pools and money market mutual funds as authorized by the City Council. An investment pool is an entity created to invest public funds jointly on behalf of its' participants and whose investment objectives in order of priority match those objectives of the City. Funds are usually available from investment pools on a same-day basis, meaning the pools have a high degree of liquidity. Because of the size and expertise of their staff, investment pools are able to prudently invest in a variety of the investment types allowed by state law. In this manner, investment pools achieve diversification. Funds that may be needed on a short-term basis but that are in excess of the amount maintained at the depository bank are available for deposit in investment pools.

2.2.2 **Strategy No. 2.** Building a ladder of Investment Policy authorized securities with staggered maturities for all or part of the longer-term investable funds. The benefits of this ladder approach include the following:

- It is straight-forward and easily understood;
- It represents a prudent diversification method;
- All investments remain within the approved maturity horizon;

- It will normally allow the City to capture a reasonable portion of the yield curve; and
- It provides predictable cash flow with scheduled maturities and reinvestment opportunities.

2.2.3. **Strategy No. 3.** At this time, the City does not use an investment management firm. Should the City determine a need, the following strategy will apply:

Pursuant to the Public Funds Investment Act (Texas Government Code 2256.003), the City may, at its discretion, contract with an investment management firm registered under the Investment Advisors Act of 1940 (15 U.S.C. Section 80b-1 et seq.) and with the State Securities Board to provide for investment and non-discretionary management of its public funds or other funds under its control.

An appointed Investment Advisor shall act solely in an advisory and administrative capacity, within the guidelines of this Investment Policy. At no time shall the advisor take possession of securities or funds or otherwise be granted discretionary authority to transact business on behalf of the City. Any contract awarded by the City Council for investment advisory services may not exceed two years, with an option to extend by mutual consent of both parties.

Duties of the Investment Advisor shall include, but not be limited to, assistance in purchasing securities, securities clearance, producing required reports, pricing the portfolio, performing due diligence on broker/dealers, market monitoring and economic review.

Any Investment Advisor contracted by the City shall abide by the *Prudent Expert Rule*, whereby investment advice shall, at all times, be given with the judgment and care, under circumstances then prevailing, which persons paid for their special prudence, discretion and intelligence in such matters exercise in the management of their client's affairs, not for speculation by the client or production of fee income by the advisor or broker, but for investment by the client with emphasis on the probable safety of the capital while considering the probable income to be derived.

2.2.4. **Strategy No. 4.** The City will maintain portfolio(s) that utilize four specific investment strategy considerations designed to address the unique characteristics of the fund group(s) represented in the portfolio(s):

2.2.4.1 Investment strategies for operating funds and pooled funds containing operating funds have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. The secondary objective is to create a portfolio that will experience minimal volatility during economic cycles through diversification by security type, maturity date and issuer. All security types, as authorized by this policy, are considered suitable investments for the operating and pooled funds.

2.2.4.2 Investment strategies for debt service funds shall have as the primary objective the assurance of investment liquidity adequate to cover the debt service obligation on the required payment date(s). These funds have predictable payment schedules. Therefore investment maturities shall not exceed the anticipated cash flow requirements.

2.2.4.3 Investment strategies for debt service reserve funds shall have as the primary objective the ability to generate a dependable revenue stream to the appropriate debt service fund. Managing the Debt Service Reserve Fund's portfolio maturities to not exceed the call provisions of the bond issue will reduce the investment's market risk if the City's bonds are called and the reserve fund liquidated. No investment maturity shall exceed the final maturity of the bond issue.

2.2.4.4 Investment strategies for special projects or capital projects funds will have as their primary objective to assure that anticipated cash flows are matched with adequate investment liquidity. Market conditions and arbitrage regulations will influence the investment of capital project funds. When market conditions allow, achieving a positive spread to applicable arbitrage yield is the desired objective, although at no time shall the anticipated expenditure schedule be exceeded in an attempt to increase yield.

2.2.5 **Strategy No. 5 - Hold until Maturity.** The strategy of the City is to maintain sufficient liquidity in its portfolio so that it does not need to sell a security prior to maturity. Should it become necessary to sell a security prior to maturity, where the sale proceeds are less than the current book value, the prior written consent of the City Manager must be obtained. Securities may be sold prior to maturity by the Investment Officer at or above their book value at any time. The result of all sales of securities prior to maturity shall be reported to the City Manager within two business days of the sale. The report shall provide the amount of proceeds from the sale, including accrued interest to the date of sale, less the current book value and the dollar amount of gain on the sale.

2.2.6 **Strategy No. 6 - Pooling of Deposits and Investments.** All demand deposits of the City will be concentrated with one central depository. This procedure will maximize the City's ability to pool cash for investment purposes, and provide more manageable banking relationships. In addition, depositories not holding demand deposits of the City may be eligible to bid on City investments, subject to the approval of the City Manager.

2.2.7 **Strategy No. 7 - Depository Bank Relationships.** This Policy shall further seek to maintain good depository bank relationships while minimizing the cost of banking services. The City will seek to maintain a depository contract that will be managed to a level that minimizes the cost of the banking relationship to the City, while allowing the City to earn an appropriate return on idle demand deposits.

2.2.8 **Strategy No. 8 - Single Pooled Fund Group.** A single strategy is specified, in accordance with the single pooled fund group as defined in this Policy. However, earnings from investments will be allocated on a pro-rata cash basis to

the individual funds and used in a manner that will best service the interests of the City.

2.2.9 Strategy No. 9 - Maximizing Investable Cash Balances. Procedures shall be established and implemented in order to maximize investable cash by decreasing the time between the actual collection and the deposit of receipts, and by the controlling of disbursements.

3. SCOPE. The Investment Policy shall govern the investment of all financial assets considered to be part of the City entity and includes the following funds or fund types: the General Fund, Special Revenue Funds, Capital Projects Funds, Enterprise Funds, Trust and Agency Funds, Debt Service Funds, and any other funds which have been contractually delegated to the City for management purposes. The City may add or delete funds as may be required by law, or for proper accounting procedures. This policy does not include funds governed by approved trust agreements, or assets administered for the benefit of the City by outside agencies under retirement or deferred compensation programs. Additionally, bond funds (including debt service and reserve funds) are governed by bond ordinances and are subject to the provisions of the Internal Revenue Code and applicable federal regulations governing the investment of bond proceeds.

4. INVESTMENT OBJECTIVES. Funds of the City shall be invested in accordance with all applicable Texas statutes, this Policy and any other approved, written administrative procedures. The four objectives of the City's investment activities shall be as follows (in the order of priority):

4.1 Safety of Principal. Safety of principal invested is the foremost objective in the investment decisions of the City. Each investment transaction shall seek to ensure the preservation of capital in the overall portfolio. The risk of loss shall be controlled by investing only in authorized securities, as defined in this Policy, by qualifying the financial institutions with whom the City will transact business and through portfolio diversification. Safety is defined as the undiminished return of the principal on the City's investments.

4.2 Liquidity. The investment portfolio shall be managed to maintain liquidity to ensure that funds will be available to meet the City's cash flow requirements and by investing in securities with active secondary markets. Investments shall be structured in such a manner as will provide the liquidity necessary to pay obligations as they become due. A security may be liquidated prior to its stated maturity to meet unanticipated cash requirements, or to otherwise favorably adjust the City's portfolio, in accordance with Section 2.2.5 above.

4.3 Market Rate-of-Return (Yield). The City's investment portfolio shall be designed to optimize a market rate-of-return on investments consistent with risk constraints and cash flow requirements of the portfolio. The investment portfolio shall be managed in a manner that seeks to attain a market rate of return throughout budgetary and economic cycles. The City will not attempt to consistently attain an unrealistic above market rate-of-return, as this objective will subject the overall portfolio to greater risk.

Therefore, the City's rate of return objective is secondary to those of safety and liquidity. Rate of return (yield) is defined as the rate of annual income return on an investment, expressed as a percentage.

4.4 Public Trust. All participants in the City's investment program shall seek to act responsibly as custodians of the public trust. Investment officials shall avoid any transaction that might involve a conflict of interest or otherwise impair public confidence in the City's ability to govern effectively. All officials of the City having either a direct or indirect role in the process of investing idle funds shall act responsibly as custodians of the public trust.

5. INVESTMENT RESPONSIBILITY. As provided in this policy, the daily operation and management of the City's investments are the responsibility of the following person.

5.1 Delegation of Authority. The City Manager and the Director of Finance are authorized to deposit, withdraw, invest, transfer or manage in any other manner the funds of the City. Management responsibility for the investment program is hereby delegated to the Director of Finance, who shall establish written procedures for the operation of the investment program, consistent with this Policy. Such procedures shall include explicit delegation of authority to persons responsible for investment transactions. All persons involved in investment activities will be referred to in this Policy as "Investment Officers." No persons may engage in an investment transaction except as provided under the terms of this Policy and the procedures established by the Director of Finance. The Director of Finance shall be responsible for all transactions undertaken, and shall establish a system of controls to regulate the activities of subordinate Investment Officials. The system of controls shall be designed to provide reasonable assurance that the assets of the City are protected from loss, theft or misuse. The concept of reasonable assurance recognizes that:

- (1) the cost of a control should not exceed the benefits likely to be derived; and
- (2) the valuation of costs and benefits requires estimates and judgments by management.

Commitment of financial and staffing resources in order to maximize total return through active portfolio management shall be the responsibility of the City Council.

5.2 Prudence. The standard of prudence to be applied by the Investment Officer shall be the "prudent investor" rule, which states, "investments shall be made with judgment and care, under circumstances then prevailing, which persons of prudence, discretion and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital as well as the probable income to be derived." In determining whether the Investment Officer has exercised prudence with respect to an investment decision, the determination shall be made taking into consideration the following:

5.2.1 the investment of all funds over which the Investment Officer had responsibility rather than a consideration as to the prudence of a single investment; and

5.2.2 whether the investment decision was consistent with the written investment Policy and procedures of the City.

5.3 Due Diligence. The Investment Officer acting in accordance with written policies and procedures and exercising due diligence, shall not be held personally responsible for a specific security's credit risk or market price changes, provided that these deviations are reported in a timely manner and that appropriate action is taken to control adverse developments. All Investment Officers involved in investment transactions will be bonded.

5.4 Ethical Standards and Conflicts of Interest. All City Investment Officers having a direct or indirect role in the investment of City funds shall act as custodians of the public trust avoiding any transaction which might involve a conflict of interest, the appearance of a conflict of interest, or any activity which might otherwise discourage public confidence. Officers and employees involved in the investment process shall refrain from personal business activity that could conflict with proper execution of the investment program, or which could impair the ability to make impartial investment decisions. An Investment Officer who has a personal business relationship with the depository bank or with any entity seeking to sell an investment to the City shall file a statement disclosing that personal business interest. An Investment Officer who is related within the second degree of affinity or consanguinity to an individual seeking to sell an investment to the City shall file a statement disclosing that relationship. A statement required under this subsection must be filed with the Texas Ethics Commission and the City Council.

5.5 Investment Training. The Investment Officers shall attend at least one training session of at least ten (10) hours relating to the officer's responsibility under the Public Funds Investment Act within twelve (12) months after assuming duties, and attend an investment training session not less than once every two years, receiving an additional ten (10) hours of training. Such training from an independent source shall be approved by the City Manager and endorsed by the Government Finance Officers Association of Texas, the Government Treasurers Organization of Texas, the Texas Municipal League, the North Central Texas Council of Governments, or the University of North Texas Center for Public Management.

6. AUTHORIZED INVESTMENTS. As stated previously, safety of principal is the primary objective in investing public funds and can be accomplished by limiting two types of risk — credit risk and interest rate risk. Credit risk is the risk associated with the failure of a security issuer or backer to repay principal and interest in full. Interest rate risk is the risk that the value of a portfolio will decline due to an increase in the general level of interest rates. In order to provide for safety of principal as the City's primary objective, only certain investments are authorized as acceptable investments for the City. The following list of authorized investments for the City intentionally excludes some investments authorized

by law. These restrictions are placed in order to limit possible risk and provide the maximum measure of safety to City funds.

6.1 Authorized and Acceptable Investments. The authorized list of investment instruments are as follows:

- (1) Obligations of the United States or its agencies and instrumentalities, excluding mortgage-backed securities.
- (2) Direct obligations of the State of Texas, or its agencies and instrumentalities.
- (3) Other obligations, the principal of and interest on which are unconditionally guaranteed or insured by, or backed by the full faith and credit of, the State of Texas or the United States or their respective agencies and instrumentalities, excluding mortgage-backed securities.
- (4) Collateralized Certificates of Deposit. A certificate of deposit issued by a depository institution that has its main office or a branch office in the state and is:
 - guaranteed or insured by the Federal Deposit Insurance Corporation or its successor or the National Credit Union Share Insurance Fund or its successor;
 - secured by obligations that are described by Section 2256.009(a) of the Public Funds Investment Act, including mortgage backed securities directly issued by a federal agency or instrumentality, but excluding those mortgage backed securities of the nature described in Section 2256.009(b) of the Act; or
 - secured in any other manner and amount provided by law for deposits of the City.

In addition, separate CDs issued by depositories wherever located, bundled together into a single investment with the full amount of principle and interest of each CD federally insured, may be purchased through a selected depository institution with its main office or branch office in Texas.

This depository shall act as the custodian for the various certificates on behalf of the City.

- (5) Eligible Local Government Investment Pools. Public funds investment pools which invest in instruments and follow practices allowed by the current law as defined in Section 2256.016 of the Texas Government Code, provided that:

- the investment pool has been authorized by the City Council;

- the pool shall have furnished the Investment Officer an offering circular containing the information required by Section 2256.016(b) of the Texas Government Code;
- the pool shall furnish the Investment Officer investment transaction confirmations with respect to all investments made with it;
- the pool shall furnish to the Investment Officer monthly reports containing the information required under Section 2256.016(c) of the Texas Government Code;
- the pool is continuously rated no lower than “AAA” or “AAA-m” or an equivalent rating by at least one nationally recognized rating service;
- the pool marks its portfolio to market daily;
- the pool’s investment objectives shall be to maintain a stable net asset value of one dollar (\$1.00); and
- the pool’s investment philosophy and strategy are consistent with this Policy.

(7) Regulated No-Load Money Market Mutual Funds. These investments are authorized, under the following conditions:

- the money market mutual fund is registered with and regulated by the Securities and Exchange Commission;
- the fund provides the City with a prospectus and other information required by the Securities Exchange Act of 1934 or the Investment Company Act of 1940;
- the fund has a dollar-weighted average portfolio maturity of ninety (90) days or less;
- the investment objectives include the maintenance of a stable net asset value of one dollar (\$1.00) per share; and
- the fund is continuously rated no lower than "AAA" or an equivalent rating by at least one nationally recognized rating service.

The City may not invest funds under its control in an amount that exceeds 10% of the total assets of any individual money market mutual fund.

(8) Repurchase Agreements, Reverse Repurchase Agreements, Bankers’ Acceptances; Commercial Paper. These investments are authorized for the City only to the extent that they are contained in the portfolios of approved

public funds investment pools in which the City invests, or as otherwise provided below.

- The direct investment in reverse repurchase agreements, bankers' acceptances, and commercial paper by the City is not authorized.
- Fully flexible repurchase agreements are authorized in this Policy, to the extent authorized under the Public Funds Investment Act (Texas Government Code 2256.001.) The use of flex repos shall be limited to the investment of bond proceeds and the maturity date of any such agreement shall not exceed the expected proceeds draw schedule.

6.2 Investment Instruments NOT Authorized. The following instruments are eligible for investment by local government according to state law, but they have been intentionally prohibited for the City by this Policy: mortgage-related obligations, guaranteed investment contracts, options, financial futures contracts and, day trading of long-term securities. In addition to these restricted investments, state law specifically prohibits investment in the following securities:

- (1) Obligations whose payment represents the coupon payments on the outstanding principal balance of the underlying mortgage-backed security collateral and pays no principal.
- (2) Obligations whose payment represents the principal stream of cash flow from the underlying mortgage-backed security collateral and bears no interest.
- (3) Collateralized mortgage obligations that have a stated final maturity date of greater than ten years.
- (4) Collateralized mortgage obligations, the interest rate of which is determined by an index that adjusts opposite to the changes in a market index.

7. DIVERSIFICATION. Diversification of investment instruments shall be utilized to avoid incurring unreasonable risks resulting from over-concentration of investments in a specific maturity, a specific issue, or a specific class of securities. With the exception of U.S. Government securities, as authorized in this Policy, and fully collateralized Certificates of Deposit, no more than fifty percent (50%) of the total investment portfolio will be invested in any one security type or with a single financial institution. Diversification of the portfolio considers diversification by maturity dates and diversification by investment instrument.

7.1 Diversification by Maturities. The longer the maturity of investments, the greater their price volatility. Therefore, it is the City's policy to concentrate its investment portfolio in shorter-term securities in order to limit principal risks caused by change in interest rates. The City will attempt to match its investments with anticipated cash flow requirements. Unless matched to a specific cash flow, the City will not directly invest in securities maturing more than three (3) years from the date of purchase. However, the above described obligations, certificates, or agreements may be

collateralized using longer date instruments. The City shall diversify the use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions or maturities. Maturity scheduling shall be managed by the Investment Officer so that maturities of investments shall be timed to coincide with projected cash flow needs.

The entire City portfolio, including funds at the City's depository bank, shall comprise one pooled fund group, and the maximum average dollar-weighted maturity allowed based on the stated maturity date for the portfolio is two hundred seventy (270) days. Investment maturities for debt service interest and sinking funds and/or other types of reserve funds, whose use is never anticipated, may not exceed three (3) years.

7.2 Diversification by Investment Instrument. Diversification by investment instrument shall not exceed the following guidelines for each type of instrument:

	<u>Percentage of Portfolio (Maximum)</u>
U.S. Treasury Obligations	100%
U.S. Government Agency Securities and Instrumentalities of Government-Sponsored Corporations	80%
Authorized Local Government Investment Pools	90%
Fully Collateralized Certificates of Deposit	100%
SEC-Regulated No-Load Money Market Mutual Funds	50%
Depository Bank	100%

7.3 The City shall invest local funds in investments yielding a market rate-of-return while providing necessary protection of the principal consistent with the operating requirements of this section or written policies.

8. AUTHORIZED FINANCIAL DEALERS AND INSTITUTIONS. At this time, the City does not use Brokers or Dealers. Should the City determine a need, the following procedures and requirements will apply:

Financial institutions (federally insured banks) with and through whom the City invests shall be state or national banks domiciled in this state. No public deposit shall be made except in a qualified public depository as established by state laws. Brokers/Dealers authorized to provide investment services to the City may include only those authorized by the City Manager. All banking services will be governed by a depository contract awarded by the City Council. In addition, the Director of Finance shall maintain a list of authorized security brokers/dealers, and investment pools that are authorized by the City Manager and/or the City Council.

8.1 All financial institutions with whom the City does business must supply the following as appropriate: (1) audited financial statements; (2) proof of National Association of Securities Dealers (NASD) certification; (3) proof of state registration and completed broker/dealer questionnaire; (4) certification of having read the City's

investment policy signed by a qualified representative of the organization, acknowledging that the organization has implemented reasonable procedures and controls in an effort to preclude imprudent investment activities arising out of investment transactions conducted between the City and the organization.

8.2 An annual review of the financial condition and registration of qualified bidders will be conducted by the Director of Finance. The review may include, but is not limited to, review of rating agency reports, review of call reports, and analyses of management, profitability, capitalization, and asset quality. Financial institutions and brokers/dealers desiring to conduct business with the City shall be required to provide any financial data requested by the City Manager or the Investment Officer. Upon completion of the annual review by the Director of Finance, the financial institutions and brokers/dealers desiring to conduct business with the City shall be approved by the City Manager.

8.3 Selection criteria for federally insured financial institutions shall include the following: (1) the financial institution must be insured by the FDIC and (2) the financial institution must be incorporated under the laws of the State of Texas or of the United States of America.

8.4 The Investment Officer of the City is responsible for monitoring the investments made by a financial institution and/or broker/dealer to determine that they are in compliance with the provisions of the Investment Policy.

9. DELIVERY VERSUS PAYMENT. It is the policy of the City that all security transactions entered into with the City shall be conducted on a "**DELIVERY VERSUS PAYMENT**" (DVP) basis through the Federal Reserve System. By doing this, City funds are not released until the City has received, through the Federal Reserve wire, the securities purchased. The City shall authorize the release of funds only after receiving notification from the safekeeping bank that a purchased security has been received in the safekeeping account of the City. The notification may be oral, but shall be confirmed in writing.

10. SAFEKEEPING AND COLLATERALIZATION.

10.1 **Safekeeping.** All securities owned by the City shall be held by its safekeeping agent, except the collateral for bank deposits. The collateral for bank deposits will be held in the City's name in the bank's trust department, or alternatively, in a Federal Reserve Bank account in the City's name, or a third-party bank, at the City's discretion. Original safekeeping receipts shall be obtained and held by the City. The City shall contract with a bank or banks for the safekeeping of securities either owned by the City as part of its investment portfolio or held as collateral to secure time deposits.

10.2 **Collateralization.** Consistent with the requirements of the Public Funds Collateral Act, it is the policy of the City to require full collateralization of all city funds on deposit with a depository bank. The market value of the investments securing the deposit of funds shall be at least equal to the amount of the deposits of funds reduced

to the extent that the deposits are insured by the Federal Deposit Insurance Corporation (FDIC). Securities pledged as collateral shall be held in the City's name, in a segregated account at the Federal Reserve Bank or by an independent third party with whom the City has a current custodial agreement. The agreement is to specify the acceptable investment securities as collateral, including provisions relating to possession of the collateral, the substitution or release of investment securities, ownership of securities, and the method of valuation of securities. The safekeeping agreement must clearly state that the safekeeping bank is instructed to release purchased and collateral securities to the City in the event the City has determined that the depository bank has failed to pay on any matured investments in certificates of deposit, or has determined that the funds of the City are in jeopardy for whatever reason, including involuntary closure or change of ownership. A clearly marked evidence of ownership, e.g., safekeeping receipt, must be supplied to the City and retained by the City. Any collateral with a maturity over five (5) years must be approved by the Investment Officer before the transaction is initiated. Release of collateral or substitution of securities must be approved in writing by the Investment Officer. Financial institutions serving as City depositories will be required to sign a "Depository Agreement" with the City and the City safekeeping agent. The collateralized deposit portion of the agreement shall define the City's rights to collateral in the event of default, bankruptcy, or closing and shall establish a perfected security interest in compliance with Federal and State regulations, including:

- the Agreement must be in writing;
- the Agreement has to be executed by the Depository and the City contemporaneously with the acquisition of the asset;
- the Agreement must be approved by the Board of Directors of the Loan Committee of the Depository and a copy of the meeting minutes must be delivered to the City; and
- the Agreement must be part of the Depository's "official record" continuously since its execution.

10.2.1 The City may accept the following securities as collateral for bank deposits (V.T.C.A., Government Code, Section 2256.001, et. seq, formerly Article 842a-2, Section 2, V.T.C.S., as amended);

- FDIC and FSLIC insurance coverage;

- A bond, certificate of indebtedness, or Treasury Note of the United States, or other evidence of indebtedness of the United States that is guaranteed as to principal and interest by the United States;
- Obligations, the principal and interest on which are unconditionally guaranteed or insured by the State of Texas;
- A bond of the State of Texas or of a county, city, or other political subdivision of the State of Texas having been rated as investment grade (investment rating no less than “A” or its equivalent) by a nationally recognized rating agency with a remaining maturity of ten years or less;
- Surety Bonds that meet the requirements of the Public Funds Investment Act; or
- Federal Home Loan Bank Letters of Credit.

10.2.2 For certificates of deposit and other evidences of deposit, collateral shall be at 102% of market or par, whichever is lower. The market value of collateral will always equal or exceed the principal plus accrued interest of deposits at financial institutions.

10.2.3 Financial institutions, with which the City invests or maintains other deposits, shall provide monthly, and as requested by the Investment Officer, a listing of the collateral pledged to the City, marked to current market prices. The listing shall include total pledged securities itemized by name, type, description, par value, current market value, maturity date, and Moody's or Standard & Poor's rating, if applicable. The City and the financial institution shall jointly assume the responsibility for ensuring that the collateral is sufficient.

11. INTERNAL CONTROL. The Director of Finance shall establish a system of written internal controls, which shall be reviewed annually by independent auditors. The controls shall be designed to prevent loss of public funds due to fraud, error, misrepresentation, unanticipated market changes, or imprudent actions. The internal controls are to be reviewed annually in conjunction with an external independent audit. This review will provide assurance of compliance with policies and procedures as specified by this Policy. The City, in conjunction with its annual financial audit, shall perform a compliance audit of management controls and adherence to the City's established investment policy.

12. PERFORMANCE. The City's investment portfolio shall be designed to obtain a market rate of return on investments consistent with risk constraints and expected cash flow of the City. The benchmark for performance that is appropriate for the City's cash flow cycle will be TexStar (a local government investment pool).

13. REPORTING. The Director of Finance shall submit a signed quarterly investment report that summarizes current market conditions, economic developments and anticipated investment conditions. The report shall summarize investment strategies employed in the most recent quarter, and describe the portfolio in terms of investment securities, maturities, risk characteristics, and shall explain the total investment return for the quarter.

13.1 Annual Report. Within 60 days of the end of the fiscal year, the Director of Finance shall present an annual report on the investment program and investment activity. This report may be presented as a component of the fourth quarter report to the City Manager and City Council. The reports prepared by the Director of Finance shall be formally reviewed at least annually by an independent auditor, and the result of the review shall be reported to the City Council by that auditor.

13.2 Methods. The quarterly investment report shall include a succinct management summary that provides a clear picture of the status of the current investment portfolio and transactions made over the past quarter. This management summary will be prepared in a manner that will allow the City to ascertain whether investment activities during the reporting period have conformed to the investment policy. The report will be prepared in compliance with generally accepted accounting principles. The report will be provided to the City Manager and City Council. The report will include the following:

- A listing of individual securities held at the end of the reporting period. This list will include the name of the fund or pooled group fund for which each individual investment was acquired;
- Unrealized gains or losses resulting from appreciation or depreciation by listing the beginning and ending book and market value of securities for the period. Market values shall be obtained from financial institutions or portfolio reporting services independent from the broker/dealer from which the security was purchased;
- Additions and changes to the market value during the period;
- Fully accrued interest for the reporting period;
- Average weighted yield to maturity of portfolio on entity investments as compared to applicable benchmarks;
- Listing of investments by maturity date;
- The percentage of the total portfolio which each type of investment represents; and
- Statement of compliance of the City's investment portfolio with State Law and the investment strategy and policy approved by the City Council.

14. INVESTMENT POLICY ADOPTION AND AMENDMENT. The City's Investment Policy shall be adopted and amended by resolution of the City Council only. The City's written policies and procedures for investments are subject to review not less than annually to stay current with changing laws, regulations and needs of the City. Any changes or modifications to this Investment Policy, if any, shall be approved, and adopted by a formal resolution of the City Council.

GLOSSARY OF TERMS

The Investment Policy contains specialized and technical terminology that is unique to cash management and investment activities. The following glossary of terms is provided to assist in understanding these terms.

Affinity. Related through marriage.

Agencies. See U.S. Agency securities.

Bankers' Acceptances. A draft or bill of exchange accepted by a bank or trust company. The accepting institution guarantees payment of the bill, as well as the issuer. When discounted and sold in the secondary market, bankers' acceptances become a short-term investment alternative.

Book Value. The cost of a security as recorded in the City's accounting records. For purposes of evaluating a sale of a security, it is a function of the original cost, the amortization of premium or discount, and the accrued interest. Specifically, it is the face value of the security plus the accrued interest plus any unamortized premium or minus any unamortized discount. Book value is often compared to market value, which is defined below.

Broker. A person or company that, for a fee or commission, brings buyers and sellers of securities together.

Certificate of Deposit. A time deposit with a specific maturity evidenced by a certificate.

Collateral. In general, assets which one party pledges as a guarantee of performance. Specifically, securities pledged by a bank to secure deposits of public monies. In the event of bank failure, the securities become the property of the public entity.

Collateralized Mortgage Obligations (CMO's). Securities based on a pool of home mortgages.

Commercial Paper. An unsecured promissory note issued primarily by corporations for a specific amount and maturing on a specific day. The maximum maturity for commercial paper is 270 days, but most frequently maturities do not exceed 30 days. Almost all commercial paper is rated by a rating service.

Consanguinity. Related by blood.

Coupon. The annual rate of interest that a bond's issuer promises to pay the bondholder on the bond's face value. Also, a certificate attached to a bond indicating interest due on a payment date.

Credit Risk. The uncertainty that the principal amount of an investment will be returned without loss of value to the default of the borrower.

CUSIP. A unique security identification number assigned to securities maintained and transferred on the Federal Reserve book-entry system.

Dealer. A person or company that endeavors to profit from buying and selling investments for its own account.

Delivery Versus Payment (DVP). A method of delivering securities that requires the simultaneous exchange of the security and the payment. It provides a safeguard against paying for securities before they are received.

Demand Deposits. Deposits at a financial institution that are available to the depositor upon the depositor's demand.

Depository Bank. The primary bank of the City. The relationship between the depository bank and the City is governed by state law and by a depository contract that is approved by the City Council.

Discount. The difference between the cost price of a security and its value at maturity when quoted at lower than face value. A security selling below original offering price shortly after sale is also considered to be at a discount.

Discount Securities. Non-interest bearing money market instruments that are issued at a discount and redeemed at maturity for full face value, e.g., U.S. Treasury Bills.

Diversification. The strategy of dividing investments among a variety of securities offering independent risks and yields. Diversification lessens the likelihood of losing the entire portfolio of investments and averages yields among the investment alternatives.

Discount. The difference between the cost of a security and its value at maturity, in cases where the cost is less than the value at maturity.

Federal Deposit Insurance Corporation (FDIC). A federal agency that insures bank deposits.

Federal Funds Rate. The rate of interest at which Federal funds are traded. This rate is currently set by the Federal Reserve through open-market operations.

Federal Home Loan Banks (FHLB). Created in 1932, this system consists of 12 regional banks, which are owned by private member institutions and regulated by the Federal Housing Finance Board. Functioning as a credit reserve system, it facilitates extension of credit through its owner members. Federal Home Loan Bank issues are joint and several obligations of the 12 Federal Home Loan Banks.

Federal Home Loan Mortgage Corporation (FHLMC or Freddie Mac). A stockholder-owned corporation that provides a continuous flow of funds to mortgage lenders, primarily through developing and maintaining an active nationwide market in conventional mortgages.

Federal National Mortgage Association (FNMA or Fannie Mae). FNMA, a federal corporation, is the largest single provider of residential mortgage funds in the United States. It is a private stockholder-owned corporation. The corporation's purchases include a variety of adjustable mortgages and second loans in addition to fixed-rate mortgages. FNMA's securities are also highly liquid and are widely accepted.

Fully Flexible Repurchase Agreement ("flex repo"). A specialized contract designed for the short-term investment of proceeds available from the sale of municipal bonds, notes and certificates. Flex repos allow for incremental repurchases, with the buyer/issuer (the City) retaining the right to force the seller to repurchase all, or a portion of, the sold securities held under repurchase agreement, at any time before the maturity date of the agreement, at a fixed rate for the life of the agreement.

Hold Until Maturity. This investment strategy is intended to avoid interest rate risk by maintaining ownership of an investment until it matures. At maturity, the face value of the security is received, but in some cases where a security is sold before maturity, less than the face value and the book value is received. Please see interest rate risk defined below.

Interest Rate Risk. The uncertainty of the return of principal on fixed rate securities that are sold prior to maturity. When interest rates rise, the market value of fixed rate securities decreases.

Internal Control. Policies and procedures that are established to provide reasonable assurance that specific government objectives are achieved and that assets are safeguarded.

Investment. The purchase of securities which, upon analysis, promise safety of principal and a satisfactory return. These factors distinguish investment from speculation.

Investment Objective. The aim, goal or desired end of action of the investment activity.

Investment Pool. An entity created to invest public funds jointly on behalf of the entities that participate in the pool and whose investment objectives in order of priority are safety, liquidity, and yield. (Sometimes called Local Government Investment Pool.)

Investment Strategy. The overall plan or method proscribed to achieve the investment objectives of the City.

Laddered Maturity. An investment strategy whereby investments are purchased to mature at regular intervals.

Liquidity. The measure of an investment's ability to be converted quickly and easily into cash without a substantial loss of value.

Local Government Investment Pool. See **Investment Pool**.

Market Rate of Return. A general term referring to the approximate interest rate that could be earned by an investor in a specific maturity range at any given point in time. For example, an investor seeking to earn a "market rate of return" while maintaining an investment portfolio with an average maturity of 90 days, would hope to earn approximately the same

as a three-month agency discount note. If the investor earns a rate much higher than this, it might signal an inappropriate level of risk.

Market Risk. The uncertainty of the value of the City's portfolio arising from changes in the market conditions of investment securities.

Market Value. The price, including accrued interest, at which a security is trading for which it can be readily sold or purchased.

Maturity. The date upon which the principal or stated value of an investment becomes due and payable.

Money Market Mutual Fund. A mutual fund that purchases short-term debt instruments, such as Treasury Bills, commercial paper, and bankers' acceptances, and which strives to maintain a stable net asset value of \$1.00.

Mutual Fund. Investment companies that sell shares to investors, offering investors diversification and professional portfolio management. Prices generally fluctuate with the performance of the fund.

Net Asset Value. The ratio of the market value of the portfolio divided by the book value of the portfolio.

Par. The value of a security as expressed on its face (face value) without consideration of a discount or premium.

Pledge. The grant of a collateral interest in investment securities by the depository bank as assurance of the safety of City deposits.

Pooled Fund Group. The combination of various accounts and funds of the City in a single, internally-created investing entity.

Portfolio. The collection of securities held by an investor.

Principal. The capital sum of an investment, as distinguished from interest.

Premium. The difference between the cost price and the face value at maturity in cases where the cost price is higher than the face value.

Rate-of-Return. See **Yield**.

Repurchase Agreement (REPO). An investment arrangement in which the holder of a security sells that security to an investor (the City) with an agreement to repurchase the security at a fixed price and on a fixed date.

Reverse Repurchase Agreement. An investment arrangement by which the City sells a security to a third party, such as a bank or broker/dealer, in return for cash and agrees to repurchase the instrument from the third party at a fixed price and on a fixed date. The City would then use the cash to purchase additional investments. This type of investment

is prohibited in the City's portfolio, except to the extent used by local government investment pools with which the City invests.

Safekeeping. An arrangement whereby a bank holds securities and other valuables for protection in exchange for a fee.

Safety. The assurance of the undiminished return of the principal of the City's investments and deposits.

Secondary Market. A market for the purchase and sales of outstanding securities following their initial distribution.

SEC Rule 15C3-1 (Uniform Net Capital Rule). Security and Exchange Commission requirement that member firms and nonmember broker/dealers in securities maintain a maximum ratio of indebtedness to liquid capital of 15 to 1.

Security. A financial instrument that signifies an ownership interest, the right to an ownership interest, or creditor status.

Security Risks. The uncertainty of the value of a security dependent on its particular qualities.

Time Deposits. Deposits at the depository bank that are not due and payable until a specific date.

United States Agency Securities. Debt instruments issued by an executive department, an independent federal establishment, or a corporation or other entity established by Congress which is owned in whole or in part by the United States of America.

United States Treasury Securities. Debt instruments issued by the Treasury of the United States. **Treasury Bills** are issued for short-term borrowings (less than one year); **Treasury Notes** are issued for mid-term borrowings (Two - ten years); **Treasury Bonds** are issued for long-term borrowings (over ten years).

Yield. The rate of annual income return on an investment, expressed as a percentage.

**TEXAS PUBLIC FUNDS INVESTMENT ACT
CERTIFICATION BY BUSINESS ORGANIZATION**

[SAMPLE]

CITY OF MCGREGOR, TEXAS

This certification is executed on behalf of the City of McGregor, Texas (the "City"), and _____ (the "Business Organization"), pursuant to the Public Funds Investment Act, Chapter 2256, Texas Government Code (the "Act") in connection with investment transactions conducted between the City and the Business Organization.

The undersigned Qualified Representative of the Business Organization hereby certifies on behalf of the Business Organization that:

1. The undersigned is a Qualified Representative of the Business Organization offering to enter an investment transaction with the Investor as such terms are used in the Public Funds Investment Act, Chapter 2256, Texas Government Code; and
2. The Qualified Representative of the Business Organization has received and reviewed the Investment Policy furnished by the City; and
3. The Qualified Representative of the Business Organization has implemented reasonable procedures and controls in an effort to preclude investment transactions conducted between the Business Organization and the City that are not authorized by the City's Investment Policy, except to the extent that this authorization is dependent on an analysis of the makeup of the City's entire portfolio or requires an interpretation of subjective investment standards.

Qualified Representative of Business Organization

Firm: _____

Signature

Printed Name: _____

Title: _____

Date: _____

2021 Tax Rate Calculation Worksheet

Date: 08/05/2021 10:40 AM

Taxing Units Other Than School Districts or Water Districts

City of McGregor

254-840-2806

Taxing Unit Name

Phone (area code and number)

PO Box 192, McGregor, TX 76657

<https://cityofmcgregor.com>

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

Taxing Unit's Website Address

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

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

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

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

SECTION 1: No-New-Revenue Tax Rate

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

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

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

No-New-Revenue Tax Rate Worksheet

Amount/Rate

1. 2020 total taxable value. Enter the amount of 2020 taxable value on the 2020 tax roll today. Include any adjustments since last year's certification; exclude Tax Code Section 25.25(d) one-fourth and one-third over-appraisal corrections from these adjustments. Exclude any property value subject to an appeal under Chapter 42 as of July 25 (will add undisputed value in Line 6). This total includes the taxable value of homesteads with tax ceilings (will deduct in Line 2) and the captured value for tax increment financing (adjustment is made by deducting TIF taxes, as reflected in Line 17). ¹	\$472,152,911
2. 2020 tax ceilings. Counties, cities and junior college districts. Enter 2020 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other 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. ²	\$0
3. Preliminary 2020 adjusted taxable value. Subtract Line 2 from Line 1.	\$472,152,911
4. 2020 total adopted tax rate.	\$0.578954/\$100
5. 2020 taxable value lost because court appeals of ARB decisions reduced 2020 appraised value. A. Original 2020 ARB values:	\$852,150

B. 2020 values resulting from final court decisions:	\$795,000
C. 2020 value loss. Subtract B from A. ³	\$57,150
6. 2020 taxable value subject to an appeal under Chapter 42, as of July 25.	
A. 2020 ARB certified value:	\$0
B. 2020 disputed value:	\$0
C. 2020 undisputed value. Subtract B from A. ⁴	\$0
7. 2020 Chapter 42 related adjusted values Add Line 5C and Line 6C.	\$57,150
8. 2020 taxable value, adjusted for actual and potential court-ordered adjustments. Add Line 3 and Line 7.	\$472,210,061
9. 2020 taxable value of property in territory the taxing unit deannexed after Jan. 1, 2020. Enter the 2020 value of property in deannexed territory. ⁵	\$0
10. 2020 taxable value lost because property first qualified for an exemption in 2021. If the taxing unit increased an original exemption, use the difference between the original exempted amount and the increased exempted amount. Do not include value lost due to freeport, goods-in-transit, temporary disaster exemptions. Note that lowering the amount or percentage of an existing exemption in 2021 does not create a new exemption or reduce taxable value.	
A. Absolute exemptions. Use 2020 market value:	\$262,390
B. Partial exemptions. 2021 exemption amount or 2021 percentage exemption times 2020 value:	\$702,042
C. Value loss. Add A and B. ⁵	\$964,432
11. 2020 taxable value lost because property first qualified for agricultural appraisal (1-d or 1-d-1), timber appraisal, recreational/scenic appraisal or public access airport special appraisal in 2021. Use only properties that qualified in 2021 for the first time; do not use properties that qualified in 2020.	
A. 2020 market value:	\$0
B. 2021 productivity or special appraised value:	\$0
C. Value loss. Subtract B from A. ⁷	\$0
12. Total adjustments for lost value. Add lines 9, 10C and 11C.	\$964,432
13. 2020 captured value of property in a TIF. Enter the total value of 2020 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which 2020 taxes were deposited into the tax increment fund. ⁸ If the taxing unit has no captured appraised value in line 18D, enter 0.	\$0
14. 2020 total value. Subtract Line 12 and Line 13 from Line 8.	\$471,245,629
15. Adjusted 2020 total levy. Multiply Line 4 by Line 14 and divide by \$100.	\$2,728,295
16. Taxes refunded for years preceding tax year 2020. Enter the amount of taxes refunded	\$291

by the taxing unit for tax years preceding tax year 2020. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020. ⁸	
17. Adjusted 2020 levy with refunds and TIF adjustment. Add Lines 15 and 16. ¹⁰	\$2,728,586
18. Total 2021 taxable value on the 2021 certified appraisal roll today. This value includes only certified values or certified estimate of values and includes the total taxable value of homesteads with tax ceilings (will deduct in Line 20). These homesteads include homeowners age 65 or older or disabled. ¹¹ A. Certified values: B. Counties: Include railroad rolling stock values certified by the Comptroller's office: C. Pollution control and energy storage system exemption: Deduct the value of property exempted for the current tax year for the first time as pollution control or energy storage system property: D. Tax increment financing: Deduct the 2021 captured appraised value of property taxable by a taxing unit in a tax increment financing zone for which the 2021 taxes will be deposited into the tax increment fund. Do not include any new property value that will be included in Line 23 below. ¹² E. Total 2021 value. Add A and B, then subtract C and D.	 \$508,384,891 \$0 \$0 \$0 \$508,384,891
19. Total value of properties under protest or not included on certified appraisal roll. ¹³ A. 2021 taxable value of properties under protest. The chief appraiser certifies a list of properties still under ARB protest. The list shows the appraisal district's value and the taxpayer's claimed value, if any, or an estimate of the value if the taxpayer wins. For each of the properties under protest, use the lowest of these values. Enter the total value under protest. ¹⁴ B. 2021 value of properties not under protest or included on certified appraisal roll. The chief appraiser gives taxing units a list of those taxable properties that the chief appraiser knows about, but are not included in the appraisal roll certification. These properties also are not on the list of properties that are still under protest. On this list of properties, the chief appraiser includes the market value, appraised value and exemptions for the preceding year and a reasonable estimate of the market value, appraised value and exemptions for the current year. Use the lower market, appraised or taxable value (as appropriate). Enter the total value of property not on the certified roll. ¹⁵ C. Total value under protest or not certified: Add A and B.	 \$4,176,637 \$0 \$4,176,637
20. 2021 tax ceilings. Counties, cities and junior colleges enter 2021 total taxable value of homesteads with tax ceilings. These include the homesteads of homeowners age 65 or older or disabled. Other taxing units enter 0. If your taxing units adopted the tax ceiling provision in 2020 or a prior year for homeowners age 65 or older or disabled, use this step. ¹⁶	\$0
21. 2021 total taxable value. Add Lines 18E and 19C. Subtract Line 20. ¹⁷	\$512,561,528

22. Total 2021 taxable value of properties in territory annexed after Jan. 1, 2020. Include both real and personal property. Enter the 2021 value of property in territory annexed. ¹⁸	\$0
23. Total 2021 taxable value of new improvements and new personal property located in new improvements. New means the item was not on the appraisal roll in 2020. An improvement is a building, structure, fixture or fence erected on or affixed to land. New additions to existing improvements may be included if the appraised value can be determined. New personal property in a new improvement must have been brought into the taxing unit after Jan. 1, 2020, and be located in a new improvement. New improvements do include property on which a tax abatement agreement has expired for 2021. ¹⁹	\$8,363,279
24. Total adjustments to the 2021 taxable value. Add Lines 22 and 23.	\$8,363,279
25. Adjusted 2021 taxable value. Subtract Line 24 from Line 21.	\$504,198,249
26. 2021 NNR tax rate. Divide Line 17 by Line 25 and multiply by \$100. ²⁰	\$0.541173/\$100
27. COUNTIES ONLY. Add together the NNR tax rates for each type of tax the county levies. The total is the 2021 county NNR tax rate. ²¹	

¹Tex. Tax Code Section 26.012(14)

²Tex. Tax Code Section 26.012(14)

³Tex. Tax Code Section 26.012(13)

⁴Tex. Tax Code Section 26.012(13)

⁵Tex. Tax Code Section 26.012(15)

⁶Tex. Tax Code Section 26.012(15)

⁷Tex. Tax Code Section 26.012(15)

⁸Tex. Tax Code Section 26.03(c)

⁹Tex. Tax Code Section 26.012(13)

¹⁰Tex. Tax Code Section 26.012(13)

¹¹Tex. Tax Code Section 26.012,26.04(c-2)

¹²Tex. Tax Code Section 26.03(c)

¹³Tex. Tax Code Section 26.01(c) and (d)

¹⁴Tex. Tax Code Section 26.01(c)

¹⁵Tex. Tax Code Section 26.01(d)

¹⁶Tex. Tax Code Section 26.012(6)(b)

¹⁷Tex. Tax Code Section 26.012(6)

¹⁸Tex. Tax Code Section 26.012(17)

¹⁹Tex. Tax Code Section 26.012(17)

²⁰Tex. Tax Code Section 26.04(c)

²¹Tex. Tax Code Section 26.04(d)

²²Reserved for expansion

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

SECTION 2: Voter-Approval Tax Rate

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

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

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

Voter-Approval Tax Rate Worksheet	Amount/Rate
28. 2020 M&O tax rate. Enter the 2020 M&O tax rate.	\$0.404700/\$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> .	\$472,210,061
30. Total 2020 M&O levy. Multiply Line 28 by Line 29 and divide by \$100.	\$1,911,034
31. Adjusted 2020 levy for calculating NNR M&O rate. A. M&O taxes refunded for years preceding tax year 2020 Enter the amount of M&O taxes refunded in the preceding year for taxes before that year. Types of refunds include court decisions, Tax Code Section 25.25(b) and (c) corrections and Tax Code Section 31.11 payment errors. Do not include refunds for tax year 2020. This line applies only to tax years preceding tax year 2020.	\$203
B. 2020 taxes in TIF Enter the amount of taxes paid into the tax increment fund for a reinvestment zone as agreed by the taxing unit. If the taxing unit has no 2021 captured appraised value in Line 18D, enter 0.	\$0
C. 2020 transferred function. If discontinuing all of a department, function or activity and transferring it to another taxing unit by written contract, enter the amount spent by the taxing unit discontinuing the function in the 12 months preceding the month of this calculation. If the taxing unit did not operate this function for this 12-month period, use the amount spent in the last full fiscal year in which the taxing unit operated the function. The taxing unit discontinuing the function will subtract this amount in D below. The taxing unit receiving the function will add this amount in D below. Other taxing units enter 0.	\$0
D. 2020 M&O levy adjustments. Subtract B from A. For taxing unit with C, subtract if discontinuing function and add if receiving function.	\$203
E. Add Line 30 to 31D.	\$1,911,237
32. Adjusted 2021 taxable value. Enter the amount in Line 25 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$504,198,249
33. 2021 NNR M&O rate (unadjusted). Divide Line 31E by Line 32 and multiply by \$100.	\$0.379064/\$100
34. Rate adjustment for state criminal justice mandate.²³ A. 2021 state criminal justice mandate: Enter the amount spent by a county in the previous 12 months providing for the maintenance and operation cost of keeping inmates in county-paid facilities after they have been sentenced. Do not include any state reimbursement received by the county for the same purpose.	\$0

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

C. Subtract B from A and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
D. Multiply B by 0.08 and divide by Line 32 and multiply by \$100.	\$0.000000/\$100
E. Enter the lessor of C and D, if applicable. If not applicable, enter 0.	\$0.000000/\$100
38. Rate adjustment for defunding municipality. This adjustment only applies to a municipality that is considered to be a defunding municipality for the current tax year under Chapter 109, Local Government Code. Chapter 109, Local Government Code only applies to municipalities with a population of more than 250,000 and includes a written determination by the Office of the Governor. See Tax Code 26.0444 for more information. A. Amount appropriated for public safety in 2020. Enter the amount of money appropriated for public safety in the budget adopted by the municipality for the preceding fiscal year B. Expenditures for public safety in 2020. Enter the amount of money spent by the municipality for public safety during the preceding fiscal year. C. Subtract B from A and divide by Line 32 and multiply by \$100. D. Enter the rate calculated in C. If not applicable, enter 0.	\$0 \$0 \$0.000000/\$100 \$0.000000/\$100
39. Adjusted 2021 NNR M&O rate. Add Lines 33, 34D, 35D, 36E, and 37E. Subtract Line 38D.	\$0.379064/\$100
40. Adjustment for 2020 sales tax specifically to reduce property values. Cities, counties and hospital districts that collected and spent additional sales tax on M&O expenses in 2020 should complete this line. These entities will deduct the sales tax gain rate for 2021 in Section 3. Other taxing units, enter zero. A. Enter the amount of additional sales tax collected and spent on M&O expenses in 2020, if any. Counties must exclude any amount that was spent for economic development grants from the amount of sales tax spent. B. Divide Line 40A by Line 32 and multiply by \$100. C. Add Line 40B to Line 39.	\$0 \$0.000000 \$0.379064
41. 2021 voter-approval M&O rate. Enter the rate as calculated by the appropriate scenario below. Special Taxing Unit. If the taxing unit qualifies as a special taxing unit, multiply Line 40C by 1.08. - or - Other Taxing Unit. If the taxing unit does not qualify as a special taxing unit, multiply Line 40C by 1.035.	\$0.392331/\$100
D41. Disaster Line 41 (D41): 2021 voter-approval M&O rate for taxing unit affected by disaster declaration. If the taxing unit is located in an area declared a disaster area and at least one person is granted an exemption under Tax Code Section 11.35 for property located in the taxing unit, the governing body may direct the person calculating the voter-approval	\$0.000000/\$100

<p>tax rate to calculate in the manner provided for a special taxing unit. The taxing unit shall continue to calculate the voter-approval tax rate in this manner until the earlier of</p> <ol style="list-style-type: none"> 1. the first year in which total taxable value on the certified appraisal roll exceeds the total taxable value of the tax year in which the disaster occurred, or 2. the third tax year after the tax year in which the disaster occurred. <p>If the taxing unit qualifies under this scenario, multiply Line 40C by 1.08.²⁷ If the taxing unit does not qualify, do not complete Disaster Line 41 (Line D41).</p>	
<p>42. Total 2021 debt to be paid with property taxes and additional sales tax revenue. Debt means the interest and principal that will be paid on debts that:</p> <ol style="list-style-type: none"> (1) are paid by property taxes, (2) are secured by property taxes, (3) are scheduled for payment over a period longer than one year and (4) are not classified in the taxing unit's budget as M&O expenses <p>A. Debt also includes contractual payments to other taxing units that have incurred debts on behalf of this taxing unit, if those debts meet the four conditions above. Include only amounts that will be paid from property tax revenue. Do not include appraisal district budget payments. If the governing body of a taxing unit authorized or agreed to authorize a bond, warrant, certificate of obligation, or other evidence of indebtedness on or after Sept. 1, 2021, verify if it meets the amended definition of debt before including it here.²⁸ Enter debt amount.</p> <p>B. Subtract unencumbered fund amount used to reduce total debt.</p> <p>C. Subtract certified amount spent from sales tax to reduce debt (enter zero if none)</p> <p>D. Subtract amount paid from other resources.</p> <p>E. Adjusted debt. Subtract B, C, and D from A.</p>	<p>\$819,307</p> <p>\$0</p> <p>\$0</p> <p>\$0</p> <p>\$819,307</p>
43. Certified 2020 excess debt collections. Enter the amount certified by the collector. ²⁸	\$26,813
44. Adjusted 2021 debt. Subtract Line 43 from Line 42E.	\$792,494
<p>45. 2021 anticipated collection rate.</p> <p>A. Enter the 2021 anticipated collection rate certified by the collector:²⁹</p> <p>B. Enter the 2020 actual collection rate</p> <p>C. Enter the 2019 actual collection rate</p> <p>D. Enter the 2018 actual collection rate</p> <p>E. If the anticipated collection rate in A is lower than actual collection rates in B, C and D, enter the lowest collection rate from B, C and D. If the anticipated rate in A is higher than at least one of the rates in the prior three years, enter the rate from A. Note that the rate can be greater than 100%.³¹</p>	<p>100.00%</p> <p>103.00%</p> <p>99.00%</p> <p>100.00%</p> <p>100.00%</p>
46. 2021 debt adjusted for collections. Divide Line 44 by Line 45E	\$792,494
47. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$512,561,528
48. 2021 debt tax rate. Divide Line 46 by Line 47 and multiply by \$100.	\$0.154614/\$100

49. 2021 voter-approval tax rate. Add Lines 41 and 48.	\$0.546945/\$100
D49. Disaster Line 49 (D49): 2021 voter-approval tax rate for taxing unit affected by disaster declaration. Complete this line if the taxing unit calculated the voter-approval tax rate in the manner provided for a special taxing unit on Line D41. Add Line D41 and 48.	\$0.000000/\$100
50. COUNTIES ONLY. Add together the voter-approval tax rates for each type of tax the county levies. The total is the 2021 county voter-approval tax rate.	

²³Tex. Tax Code Section 26.044

²⁴Tex. Tax Code Section 26.0441

²⁵Tex. Tax Code Section 26.0442

²⁶Tex. Tax Code Section 26.0443

²⁷Tex. Tax Code Section 26.042(a)

²⁸Tex. Tax Code Section 26.012(7)

²⁹Tex. Tax Code Section 26.012(10) and 26.04(b)

³⁰Tex. Tax Code Section 26.04(b)

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

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

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

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

Additional Sales and Use Tax Worksheet	Amount/Rate
51. Taxable Sales. For taxing units that adopted the sales tax in November 2020 or May 2021, enter the Comptroller's estimate of taxable sales for the previous four quarters. ²⁰ Estimates of taxable sales may be obtained through the Comptroller's Allocation Historical Summary webpage. Taxing units that adopted the sales tax before November 2020, enter 0.	\$0
52. Estimated sales tax revenue. Counties exclude any amount that is or will be spent for economic development grants from the amount of estimated sales tax revenue. ³³ Taxing units that adopted the sales tax in November 2020 or in May 2021. Multiply the amount on Line 51 by the sales tax rate (.01, .005 or .0025, as applicable) and multiply the result by .95. ³⁴ - or - Taxing units that adopted the sales tax before November 2020. Enter the sales tax revenue for the previous four quarters. Do not multiply by .95.	\$0
53. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$512,561,528
54. Sales tax adjustment rate. Divide Line 52 by Line 53 and multiply by \$100.	\$0.000000/\$100
55. 2021 NNR tax rate, unadjusted for sales tax. ³⁵ Enter the rate from Line 26 or 27, as applicable, on the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$0.541173/\$100
56. 2021 NNR tax rate, adjusted for sales tax. Taxing units that adopted the sales tax in November 2020 or in May 2021. Subtract Line 54 from Line 55. Skip to Line 57 if you adopted the additional sales tax before November 2020.	\$0.541173/\$100
57. 2021 voter-approval tax rate, unadjusted for sales tax. ³⁶ Enter the rate from Line 49, Line D49 (disaster), or Line 50 (counties), as applicable, of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.546945/\$100
58. 2021 voter-approval tax rate, adjusted for sales tax. Subtract Line 54 from Line 57.	\$0.546945/\$100

³¹Reserved for expansion

³⁴Tex. Tax Code Section 26.041(d)

³²Tex. Tax Code Section 26.041(d)

³⁵Tex. Tax Code Section 26.04(c)

³³Tex. Tax Code Section 26.041(i)

³⁶Tex. Tax Code Section 26.04(c)

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

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

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

Voter-Approval Protection for Pollution Control Worksheet	Amount/Rate
59. Certified expenses from the Texas Commission on Environmental Quality (TCEQ). Enter the amount certified in the determination letter from TCEQ. ³⁷ The taxing unit shall provide its tax assessor-collector with a copy of the letter. ³⁸	\$0
60. 2021 total taxable value. Enter the amount from Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$512,561,528
61. Additional rate for pollution control. Divide Line 59 by Line 60 and multiply by \$100.	\$0.000000/\$100
62. 2021 voter-approval tax rate, adjusted for pollution control. Add Line 61 to one of the following lines (as applicable): Line 49, Line D49 (disaster), Line 50 (counties) or Line 58 (taxing units with the additional sales tax).	\$0.546945/\$100

³⁷Tex. Tax Code Section 26.045(d)

³⁸Tex. Tax Code Section 26.045(i)

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

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

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

- a tax year before 2020; and⁴⁰
- a tax year in which the municipality is a defunding municipality, as defined by Tax Code Section 26.0501(a);⁴¹ or
- after Jan. 1, 2022, a tax year in which the comptroller determines that the county implemented a budget reduction or reallocation described by Local Government Code Section 120.002(a) without the required voter approval.⁴²

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

Unused Increment Rate Worksheet	Amount/Rate
63. 2020 unused increment rate. Subtract the 2020 actual tax rate and the 2020 unused increment rate from the 2020 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
64. 2019 unused increment rate. Subtract the 2019 actual tax rate and the 2019 unused increment rate from the 2019 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero	\$0
65. 2018 unused increment rate. Subtract the 2018 actual tax rate and the 2018 unused increment rate from the 2018 voter-approval tax rate. If the number is less than zero, enter zero. If the year is prior to 2020, enter zero.	\$0.000000
66. 2021 unused increment rate. Add Lines 63, 64 and 65.	\$0.000000/\$100
67. 2021 voter-approval tax rate, adjusted for unused increment rate. ²³ 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).	\$0.546945/\$100

³⁹Tex. Tax Code Section 26.013(a)

⁴⁰Tex. Tax Code Section 26.013(c)

⁴¹Tex. Tax Code Section 26.0501(a) and (c)

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

⁴³Tex. Tax Code Section 26.063(a)(1)

SECTION 6: De Minimis Rate

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

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

De Minimis Rate Worksheet	Amount/Rate
68. Adjusted 2021 NNR M&O tax rate. Enter the rate from Line 39 of the <i>Voter-Approval Tax Rate Worksheet</i>	\$0.379064/\$100
69. 2021 total taxable value. Enter the amount on Line 21 of the <i>No-New-Revenue Tax Rate Worksheet</i> .	\$512,561,528
70. Rate necessary to impose \$500,000 in taxes. Divide \$500,000 by Line 69 and multiply by \$100.	\$0.097549
71. 2021 debt rate. Enter the rate from Line 48 of the <i>Voter-Approval Tax Rate Worksheet</i> .	\$0.154614/\$100
72. De minimis rate. ²³ Add Lines 68, 70 and 71.	\$0.631227/\$100

⁴⁴Tex. Tax Code Section 26.012(8-a)

⁴⁵Tex. Tax Code Section 26.063(a)(1)

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

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

Similarly, if a taxing unit adopted a tax rate that exceeded its voter-approval tax rate, calculated normally, without holding an election to respond to a disaster, as allowed by Tax Code Section 26.042(d), in the prior year, it must also reduce its voter-approval tax rate for the current tax year⁴⁷.

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

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

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

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

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

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

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

⁴⁶Tex. Tax Code Section 26.042(b)

⁴⁷Tex. Tax Code Section 26.042(f)

⁴⁸Tex. Tax Code Section 26.042(c)

⁴⁹Tex. Tax Code Section 26.042(b)

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

SECTION 8: Total Tax Rate

Indicate the applicable total tax rates as calculated above.

No-New-Revenue tax rate

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

\$0.541173/\$100

Indicate the line number used: 26

Voter-Approval tax rate

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

\$0.546945/\$100

Indicate the line number used: 49

De minimis rate

If applicable, enter the de minimis rate from Line 72.

\$0.631227/\$100

SECTION 9: Taxing Unit Representative Name and Signature

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

print here Randy H Riggs

Printed Name of Taxing Unit Representative

sign here

Taxing Unit Representative

8.5.21

Date